



# Louisiana Senate Finance Committee



## FY23 Executive Budget Review

### 19D – Department of Education

March 2022

*Sen. Patrick Page Cortez, President*  
*Sen. Bodi White, Chairman*



# FY23 Recommended Budget

## Schedule 19D — Department of Education

### PreK-12 Education: Louisiana Believes

Slide No.

19D - Departmental Overview

3

Federal Stimulus Funding related to COVID-19

22

19D-678 - State Activities

29

19D-681 - Subgrantee Assistance

40

19D-682 - Recovery School District

55

19D-695 - Minimum Foundation Program

65

Budget – Formula - Pay Raise - Recent Statistics

19D-697 - Non-Public Educational Assistance

97



# 19D - Department of Education



## Departmental Overview



**DR. CADE BRUMLEY**

LOUISIANA STATE SUPERINTENDENT  
OF EDUCATION



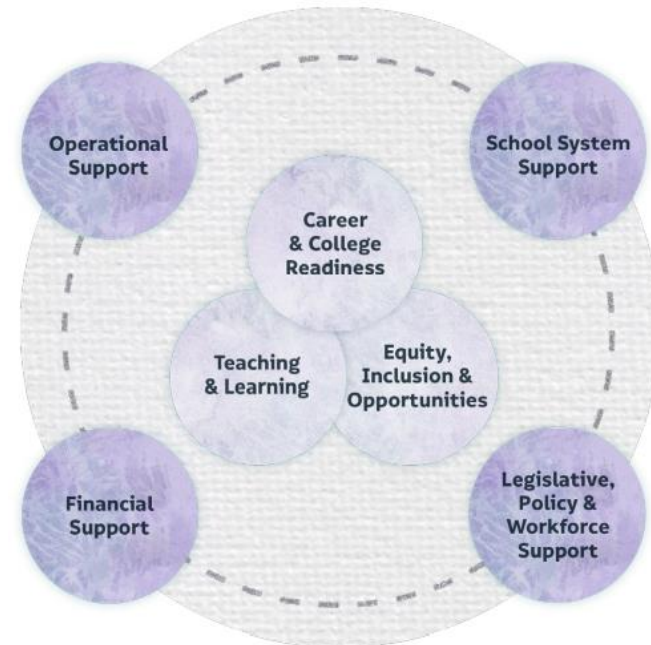
# 19D - Department of Education

Mission —To ensure that all students, at every grade level, are on track to attain a college degree or succeed in a professional career.

## Department Priorities

- **Children** are highest priority
- **Families** are partners
- **Educators** are valued professionals
- **Graduates** must be ready
- **Equity** matters
- **Choice** expands opportunities
- **Schools** are invaluable to communities

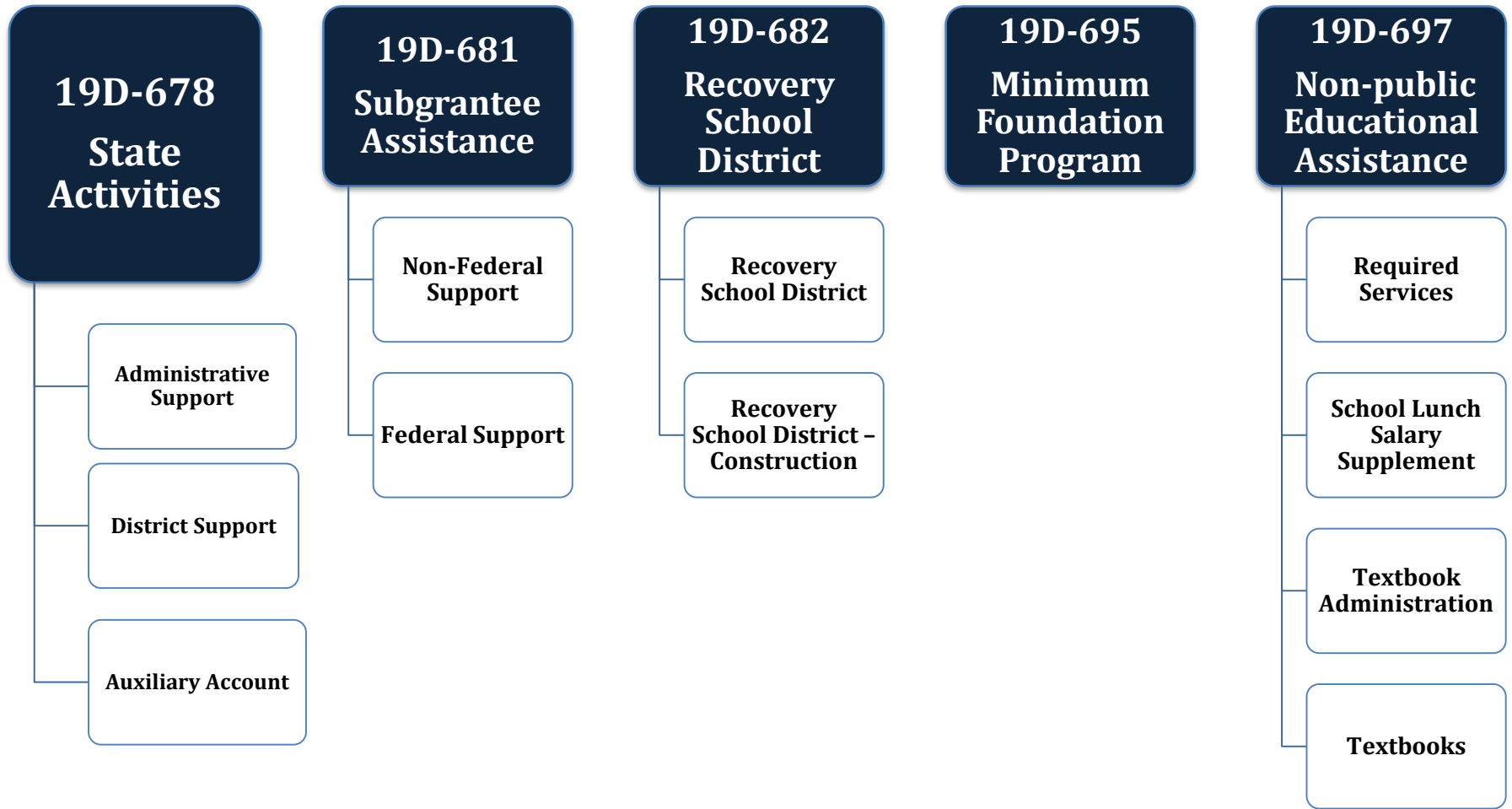
## Leadership Structure



Source: Louisianan Department of Education – “Believe to Achieve” Educational Priorities



# 19D - Department of Education





# 19D - Department of Education

## 678 - State Activities

- The mission of State Activities is to provide leadership, support, fund-flow control and compliance confirmation.
- Services include Budget Control, Procurement and Contract, IT, Legal, Accounting, Grant Management, District Support etc.

## 681 - Subgrantee Assistance

The mission is to timely and accurately distribute flow-through state and federal funds to local education agencies (LEAs) and other entities.

### **Non Federal Support Program**

- Prior to the restructuring in FY 2020-2021, this program was known as the School & District Supports Program.
- The goal of the Non Federal Support Program is that local school boards and other local entities will use flow through funds to support the goal of the Department.
- *No Federal Funds in this program.*

### **Federal Support Program**

- Prior to the restructuring in FY 2020-2021, this program was known as the School & District Innovations Program.
- The goal of the Federal Support Program is that local school boards and other local entities will use federal flow-through funds support the goal of the Department.
- *No State General Fund in this program.*



# 19D - Department of Education

## 682 - Recovery School District

- The RSD is established to provide an appropriate education for children attending any public elementary or secondary school that has been transferred to RSD jurisdiction pursuant to R.S. 17:10.5. (*The failed school*)
- The goal is to provide services to students based on the State's student academic standards. The Construction goal is to provide for a multi-year Orleans Parish Reconstruction Master Plan for the renovation or building of school facilities.

## 695 - Minimum Foundation Program

- The Minimum Foundation Program (MFP) provides the major source of State funds to the local school systems.
- The goal is to ensure equitable distribution of State funds to local school districts such that every student has an equal opportunity to develop their full potential.

## 697 - Non-Public Educational Assistance

- Nonpublic Educational Assistance provides for constitutionally mandated and other statutorily required aid to nonpublic schools.
- The goal is to distribute the appropriated level of state support equitably to each of the non-discriminatory, State-approved nonpublic schools and/or school districts to enhance student learning and performance.



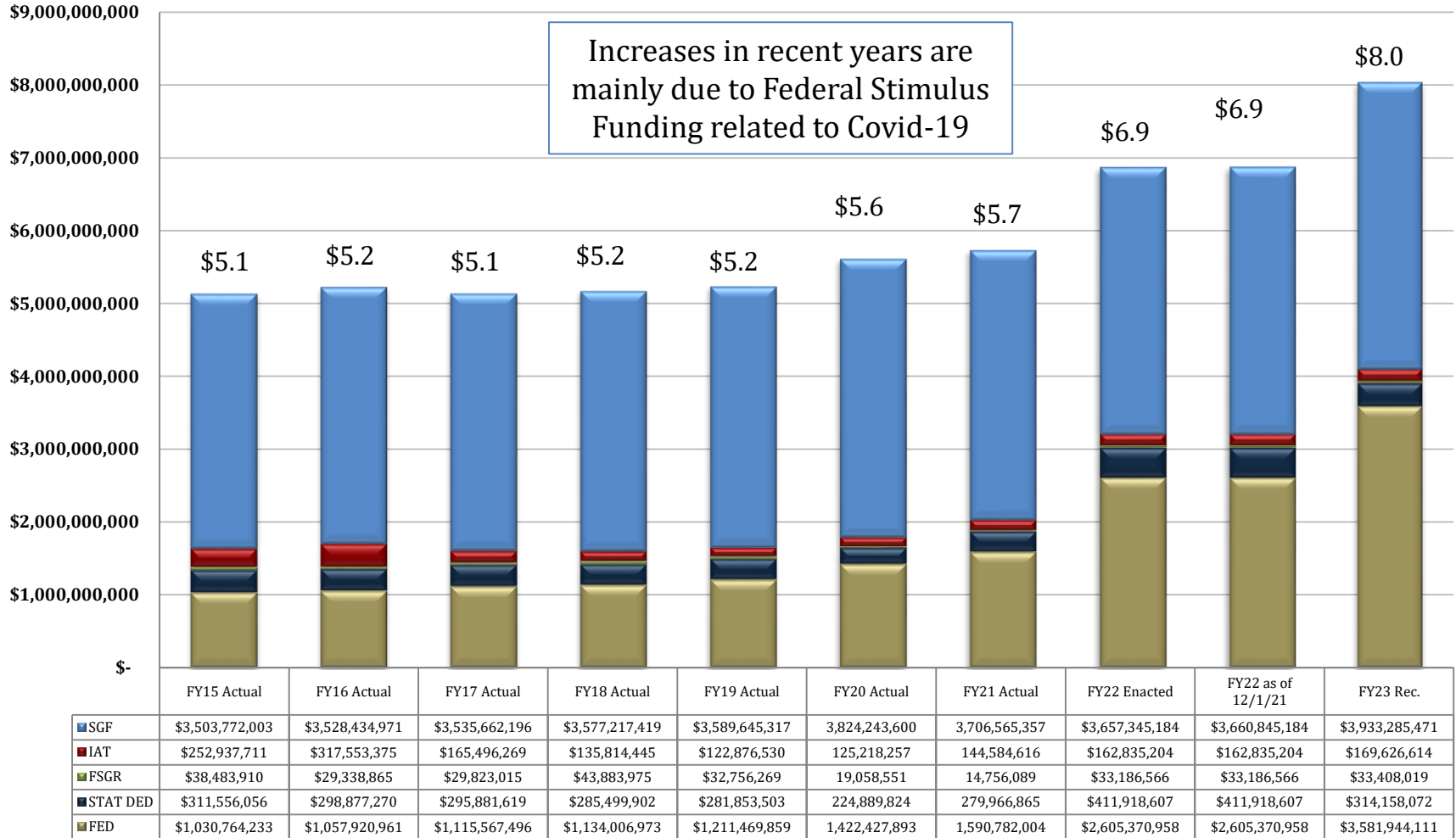


# 19D - Department of Education

## Changes in Funding since FY15

**Total Budget by Fiscal Year and Means of Finance  
(in \$ billions)**

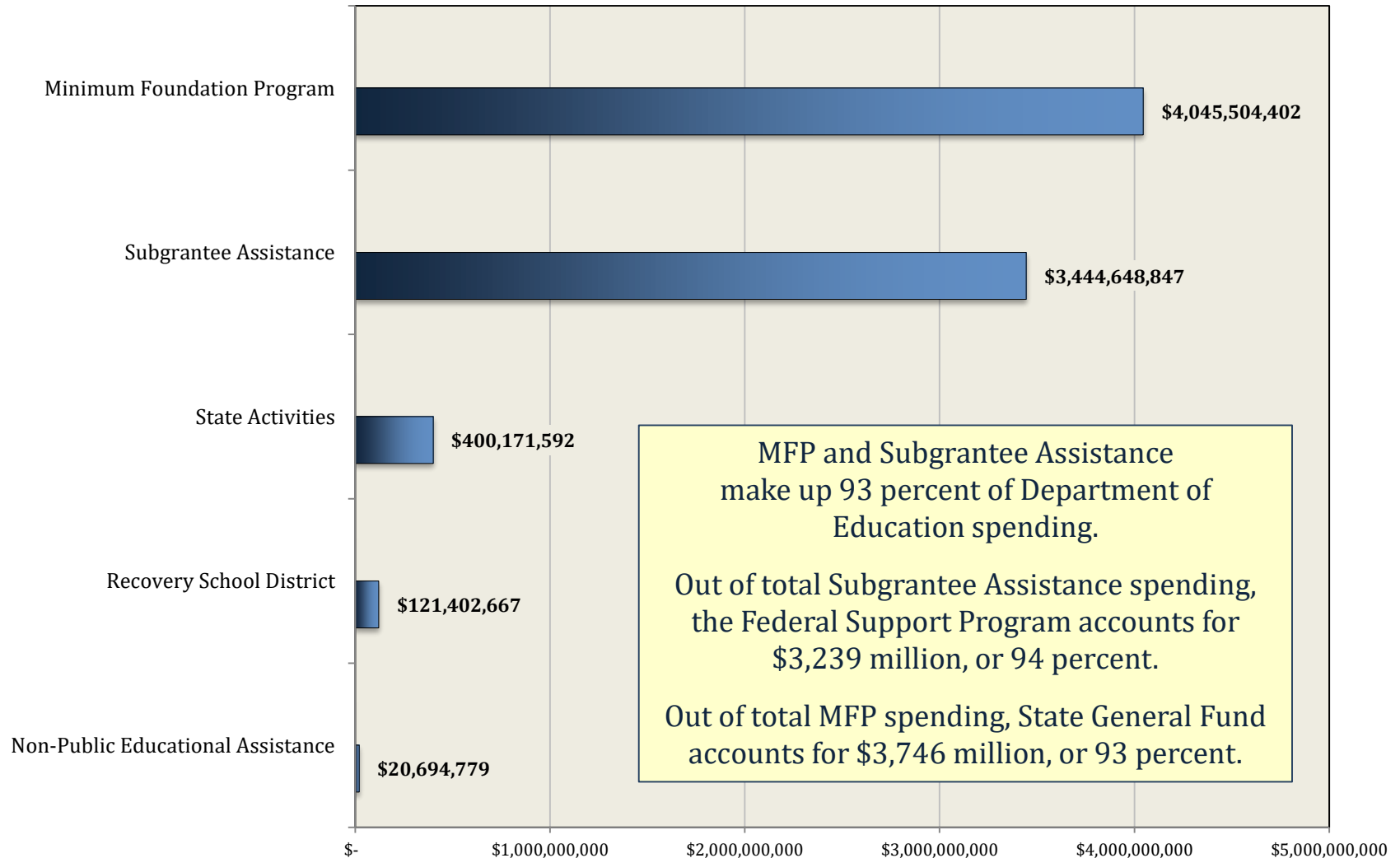
Change from FY15 to FY23 is +56%.  
Change from FY15 to FY21 is +12%.







# 19D - Department of Education Total Expenditures Comparison by Agency





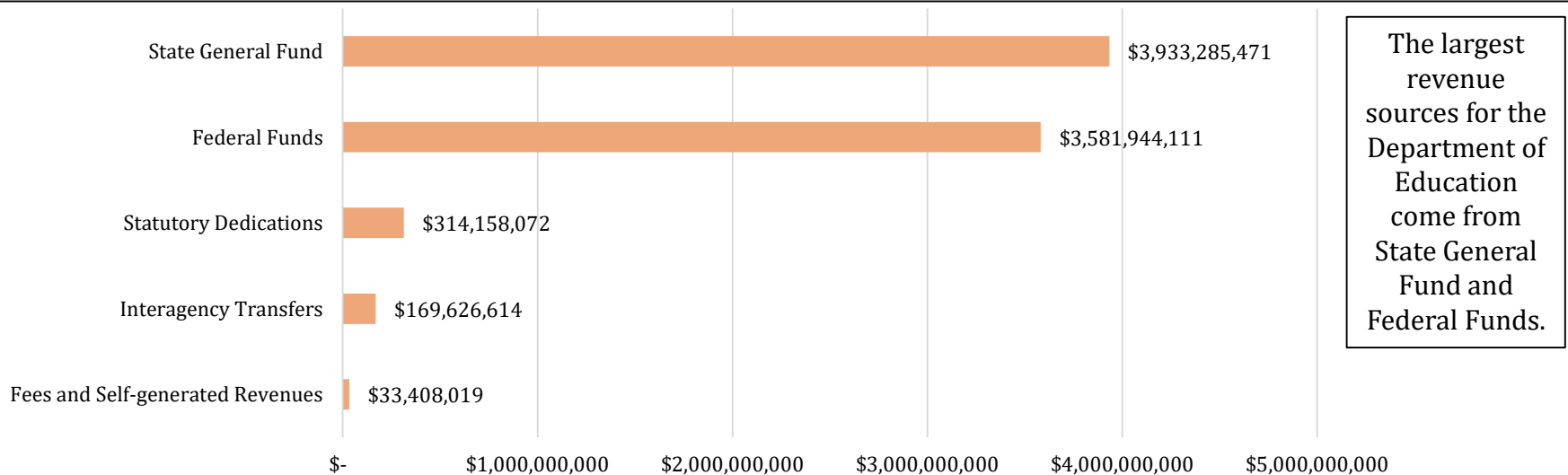
# 19D - Department of Education

## FY23 Recommended Means of Finance by Agency

### Comparison to FY22 Enacted

| Total MOF by Agency                          | SGF                    | IAT                  | FSGR                | Stat Deds             | Federal                | Total                  | FY22 Enacted Total     | Difference FY22 Enacted to FY23 Recommended |
|--|------------------------|----------------------|---------------------|-----------------------|------------------------|------------------------|------------------------|---|
| State Activities                             | \$27,862,999           | \$13,453,827         | \$6,944,824         | \$263,914             | \$351,646,028          | \$400,171,592          | \$339,090,230          | \$61,081,362                                |
| Subgrantee Assistance                        | \$138,499,106          | \$52,543,000         | \$9,377,789         | \$14,180,869          | \$3,230,048,083        | \$3,444,648,847        | \$2,481,187,170        | \$963,461,677                               |
| Recovery School District                     | \$437,474              | \$103,629,787        | \$17,085,406        | \$0                   | \$250,000              | \$121,402,667          | \$114,614,165          | \$6,788,502                                 |
| Minimum Foundation Program                   | \$3,745,791,113        | \$0                  | \$0                 | \$299,713,289         | \$0                    | \$4,045,504,402        | \$3,915,070,175        | \$130,434,227                               |
| Nonpublic Educational Assistance             | \$20,694,779           | \$0                  | \$0                 | \$0                   | \$0                    | \$20,694,779           | \$20,694,779           | \$0   |
| <b>TOTALS</b>                                | <b>\$3,933,285,471</b> | <b>\$169,626,614</b> | <b>\$33,408,019</b> | <b>\$314,158,072</b>  | <b>\$3,581,944,111</b> | <b>\$8,032,422,287</b> | <b>\$6,870,656,519</b> | <b>\$1,161,765,768</b>                      |
| <b>FY22 Enacted Total</b>                    | <b>\$3,657,345,184</b> | <b>\$162,835,204</b> | <b>\$33,186,566</b> | <b>\$411,918,607</b>  | <b>\$2,605,370,958</b> | <b>\$6,870,656,519</b> |                        |   |
| <i>Difference FY22 Enacted to FY23 Recom</i> | <i>\$275,940,287</i>   | <i>\$6,791,410</i>   | <i>\$221,453</i>    | <i>(\$97,760,535)</i> | <i>\$976,573,153</i>   | <i>\$1,161,765,768</i> |                        |   |

The biggest changes in revenue sources are the sizable increase in Federal Funds and State General Fund. The Federal Funds increase is due to Federal Stimulus funding related to Covid-19. **The SGF increase includes Pay Raise \$148 m., Childcare Assistance \$25 m., La-4 \$17 m., Non-Public School \$1.4m., School Scholarships \$4 m., and School Choice \$0.2 m.** Statutory Dedications showed a decrease, with Fees and Self-generated Revenues and Interagency Transfers increased.





# 19D - Department of Education FY21, FY22, and FY23 Comparison

## Total Budget — All Means of Finance

| Total Funding                    | FY21 Actual            | FY22 Enacted           | FY22 EOB as of<br>12-1-21 | FY23<br>Recommended    | Difference FY22<br>EOB vs. FY23<br>Recommended | Difference FY22<br>Enacted vs. FY23<br>Recommended |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|--|--|
| State Activities                 | \$153,674,306          | \$339,090,230          | \$341,090,230             | \$400,171,592          | \$59,081,362                                   | \$61,081,362                                       |
| Subgrantee Assistance            | \$1,683,653,007        | \$2,481,187,170        | \$2,482,687,170           | \$3,444,648,847        | \$961,961,677                                  | \$963,461,677                                      |
| Recovery School District         | \$59,605,727           | \$114,614,165          | \$114,614,165             | \$121,402,667          | \$6,788,502                                    | \$6,788,502  |
| Minimum Foundation Program       | \$3,819,385,774        | \$3,915,070,175        | \$3,915,070,175           | \$4,045,504,402        | \$130,434,227                                  | \$130,434,227                                      |
| Nonpublic Educational Assistance | \$20,336,117           | \$20,694,779           | \$20,694,779              | \$20,694,779           | \$0  | \$0  |
| <b>TOTAL</b>                     | <b>\$5,736,654,931</b> | <b>\$6,870,656,519</b> | <b>\$6,874,156,519</b>    | <b>\$8,032,422,287</b> | <b>\$1,158,265,768</b>                         | <b>\$1,161,765,768</b>                             |
| Total Authorized FTEs            | 483                    | 483                    | 483                       | 487                    | 4  | 4  |

Note: Special School District (SSD) was transferred from LDOE to Special Schools and Commissions in FY22. SSD is not included in the comparison.

The change from FY22 Enacted to FY23 Recommended is about \$1.162 billion, it's mainly due to the Federal Stimulus Funds related to Covid-19. The majority of this adjustment is found in Subgrantee Assistance, which is \$963 million. The next large increase is in Minimum Foundation Program, which is \$130 million.



# 19D - Department of Education

## Statewide Adjustments Recommended for FY23

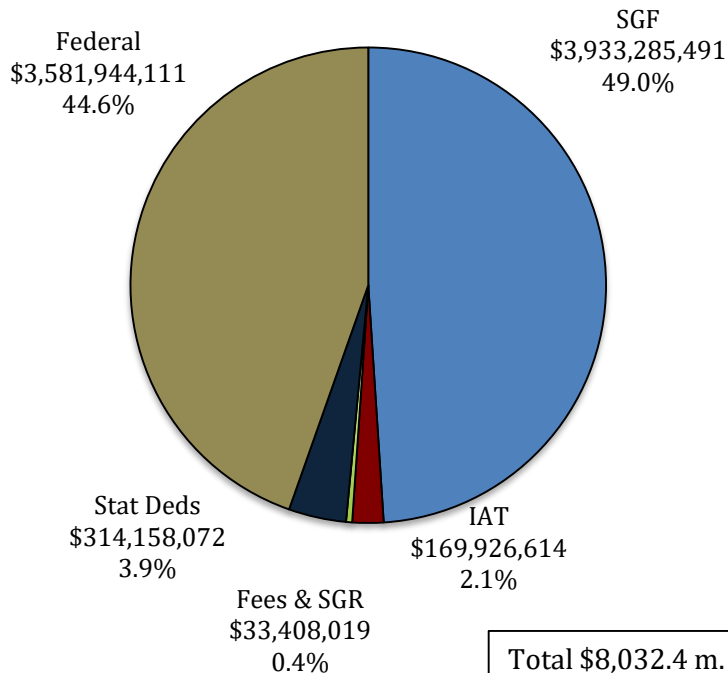
| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | IEB        | Federal Funds          | Total                  | T.O.       | Adjustment   |
|-----------------------------|-----------------------|----------------------------------|-----------------------|------------|------------------------|------------------------|------------|--|
| \$3,660,845,184             | \$162,835,204         | \$33,186,566                     | \$411,918,607         |            | \$2,605,370,958        | \$6,874,156,519        | 483        | <b>FY22 Existing Operating Budget as of 12-1-21</b>  |
| \$119,348                   | \$0                   | \$10,056                         | \$0                   | \$0        | \$731,609              | \$861,013              | 0          | Market Rate Salary Adjustment – Classified           |
| \$9,284                     | \$0                   | \$0                              | \$0                   | \$0        | \$32,670               | \$41,954               | 0          | Civil Service Training Series Adjustment             |
| \$39,235                    | (\$2,032)             | (\$33,274)                       | \$0                   | \$0        | \$353,485              | \$357,414              | 0          | Related Benefits Base Adjustment                     |
| \$29,428                    | \$3,806               | \$4,840                          | \$0                   | \$0        | \$151,574              | \$189,648              | 0          | Retirement Rate Adjustment                           |
| \$11,639                    | \$1,277               | \$1,622                          | \$0                   | \$0        | \$70,451               | \$84,989               | 0          | Group Insurance Rate Adjustment for Active Employees |
| \$29,167                    | \$0                   | \$0                              | \$0                   | \$0        | \$44,780               | \$73,947               | 0          | Group Insurance Rate Adjustment for Retirees         |
| \$72,340                    | (\$11,717)            | (\$12,711)                       | \$0                   | \$0        | \$1,191,412            | \$1,239,324            | 0          | Salary Base Adjustment                               |
| (\$287,903)                 | \$0                   | \$0                              | \$0                   | \$0        | (\$1,881,319)          | (\$2,169,222)          | 0          | Attrition Adjustment                                 |
| (\$3,500,000)               | \$0                   | \$0                              | \$0                   | \$0        |                        | \$0                    | 0          | Non-recurring Carryforwards                          |
| (\$13,865)                  | (\$101,092)           | \$0                              | \$0                   | \$0        | \$23,386               | (\$91,571)             | 0          | Risk Management                                      |
| \$79,011                    | \$0                   | \$0                              | \$0                   | \$0        |                        | \$79,011               | 0          | Legislative Auditor Fees                             |
| \$0                         | \$0                   | \$0                              | \$0                   | \$0        | \$35,487               | \$35,487               | 0          | Rent in State-owned Buildings                        |
| \$206                       | \$0                   | \$0                              | \$0                   | \$0        |                        | \$206                  | 0          | Maintenance in State-owned Buildings                 |
| (\$4,166)                   | \$0                   | \$0                              | \$0                   | \$0        |                        | (\$4,166)              | 0          | Capitol Park Security                                |
| \$44                        | \$0                   | \$0                              | \$0                   | \$0        |                        | \$44                   | 0          | Capitol Police                                       |
| \$2,261                     | \$8                   | \$0                              | \$0                   | \$0        |                        | \$2,269                | 0          | UPS Fees   |
| \$16,292                    | \$0                   | \$0                              | \$0                   | \$0        |                        | \$16,292               | 0          | Civil Service Fees                                   |
| (\$1,122)                   | \$0                   | \$0                              | \$0                   | \$0        |                        | (\$1,122)              | 0          | State Treasury Fees                                  |
| \$309,621                   | \$0                   | \$0                              | \$0                   | \$0        |                        | \$309,621              | 0          | Office of Technology Services (OTS)                  |
| (\$69,452)                  | \$0                   | \$0                              | \$0                   | \$0        |                        | (\$69,452)             | 0          | Administrative Law Judges                            |
| \$261,880                   | \$43,302              | \$23,792                         | \$0                   | \$0        | \$1,529,998            | \$1,858,972            | 0          | 27th Pay Period                                      |
| (\$71,446)                  | \$0                   | \$0                              | \$0                   | \$0        |                        | (\$71,446)             | 0          | Office of State Procurement                          |
| (\$2,968,198)               | (\$66,448)            | (\$5,675)                        | \$0                   | \$0        | \$2,283,533            | (\$756,788)            | 0          | <b>Total Statewide Adjustments</b>                   |
| \$98,042,661                | (\$226,165)           |                                  | (\$97,816,496)        | \$0        | \$0                    | \$0                    | 0          | Total Means of Financing Substitution Adjustments    |
|                             | \$0                   | \$0                              |                       | \$0        | \$308,642              | \$308,642              | 0          | Total New and Expanded Adjustments                   |
| (\$850,000)                 | (\$2,150,000)         | \$0                              |                       | \$0        | (\$106,148,323)        | (\$109,148,323)        | 0          | Total Non-Recurring Other Adjustments                |
| \$171,215,844               | \$8,924,205           | \$227,128                        | \$55,961              | \$0        | \$1,080,129,301        | \$1,260,552,439        | 2          | Total Other Adjustments                              |
| \$25,000,000                | \$0                   | \$0                              | \$0                   | \$0        |                        | \$25,000,000           | 0          | Total Other Annulizations Adjustments                |
|                             | \$309,818             | \$0                              | \$0                   | \$0        |                        | \$309,818              | 2          | Total Other Technical Adjustments                    |
| (\$18,000,000)              | \$0                   | \$0                              | \$0                   | \$0        |                        | (\$18,000,000)         | 0          | Total Workload Adjustments                           |
| <b>\$3,933,285,491</b>      | <b>\$169,626,614</b>  | <b>\$33,408,019</b>              | <b>\$314,158,072</b>  | <b>\$0</b> | <b>\$3,581,944,111</b> | <b>\$8,032,422,307</b> | <b>487</b> | <b>Total FY23 Recommended Budget</b>                 |
| \$272,440,307               | \$6,791,410           | \$221,453                        | (\$97,760,535)        | \$0        | \$976,573,153          | \$1,158,265,788        | 4          | Total Adjustments (Statewide and Agency-Specific)    |

Note: All Non Statewide Adjustments (Agency-Specific) are included at agency level not department level.



# 19D - Department of Education FY23 Recommended Means of Finance

## FY23 Recommended Total Means of Finance



### Non-SGF Sources of Funding:

**Statutory Dedications** include the Louisiana Lottery Proceeds Fund (C) which supports the Minimum Foundation Program; the Support Education in Louisiana First Fund (S) which supports salaries for certified Pre-K through 12 teachers; the Education Excellence Fund (C) for educational enhancements for Pre-K through 12 students, and Litter Abatement and Education Account.

**Interagency Transfers** include FEMA monies from the Division of Administration for disaster reconstruction; Temporary Assistance to Needy Families (TANF) monies from the Department of Children and Family Services (DCFS) for the LA4 Early Childhood Program; and support for the Recovery School District out of the Minimum Foundation Program; and the Board of Elementary & Secondary Education for school and staff initiatives.

**Federal** monies include funding for Food & Nutrition Services; Disadvantaged Persons; Special Education; Teacher and Principal Quality; Child Care Development; Academic Improvement; School Improvement; and Reading initiatives.

**Fees and Self-generated Revenues** are derived from the childcare licensing fees, the Carl D. Perkins Vocational and Applied Technology Education Act of 1990, fees for auxiliary services, and Lexington Insurance Proceeds from Hurricane Katrina.

| Dedicated Funds                           | Source of Funding            | FY21 Actual          | FY22 EOB             | FY23 Recom.          | Change                |
|---|------------------------------|----------------------|----------------------|----------------------|-----------------------|
| Education Excellence Fund                 | Tobacco Settlement Proceeds  | \$16,331,738         | \$14,124,908         | \$14,180,869         | \$55,961              |
| Litter Abatement and Education Account    | Littering fines              | \$720,225            | \$263,914            | \$263,914            | \$0                   |
| Lottery Proceeds Fund                     | Lottery Corporation revenues | \$151,803,392        | \$297,503,396        | \$192,900,000        | (\$104,603,396)       |
| State Coronavirus Relief Fund             | Federal                      | \$7,999,866          | \$0                  | \$0                  | \$0                   |
| Support Education In Louisiana First Fund | Gaming Franchise Fees        | \$103,111,644        | \$100,026,389        | \$106,813,289        | \$6,786,900           |
| <b>TOTALS</b>                             |                              | <b>\$279,966,865</b> | <b>\$411,918,607</b> | <b>\$314,158,072</b> | <b>(\$97,760,535)</b> |



# Categorical Expenditures

## Examples of Categories

**Departments expend funding in the five major categories listed below.**

### **Personal Services**

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

### **Total Operating Expenses**

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

**Professional Services** – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

### **Total Other Charges**

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

### **Acquisitions and Major Repairs**

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.



# 19D - Department of Education

## Categorical Expenditures

### FY21, FY22, and FY23

For FY23 Recommended, the largest Expenditure Category is Other Charges, which makes up over 96 percent of Total Expenditures.

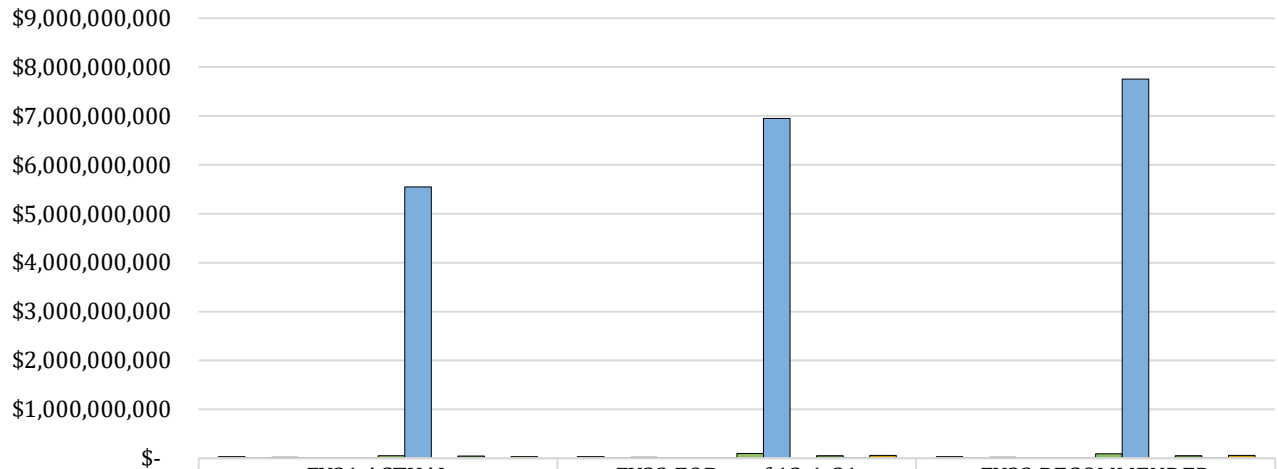
The Other Charges category includes expenditures flow through to LEAs for COVID-19 related federal funds, MFP formula funding distribution, early childhood programs, professional development services etc..

Personal Services contributes roughly 1 percent.

FY21 Total  
\$5,736.7 m.

FY22 Total  
\$7,234.2 m.

FY23 Total  
\$8,032.4 m.



#### Personal Services

#### Operating Expenses

#### Professional Services

#### Other Charges

#### Acquisitions and Major Repairs

|                       |  | FY21 ACTUAL     | FY22 EOB as of 12-1-21 | FY23 RECOMMENDED |
|-----------------------|--|-----------------|------------------------|------------------|
| Salaries              |  | \$30,134,812    | \$32,068,473           | \$34,207,693     |
| Other Compensation    |  | \$4,459,662     | \$6,225,273            | \$5,808,782      |
| Related Benefits      |  | \$18,386,054    | \$19,955,572           | \$20,770,862     |
| Travel                |  | \$582,610       | \$3,131,160            | \$3,131,160      |
| Operating Services    |  | \$4,760,497     | \$8,050,614            | \$8,050,614      |
| Supplies              |  | \$268,021       | \$1,449,446            | \$1,449,446      |
| Professional Services |  | \$51,161,272    | \$101,607,747          | \$92,187,341     |
| Other Charges         |  | \$5,547,991,618 | \$6,950,135,806        | \$7,754,768,970  |
| Debt Service          |  | \$-             | \$-                    | \$-              |
| Interagency Transfers |  | \$49,039,253    | \$50,056,583           | \$50,571,574     |
| Acquisitions          |  | \$-             | \$5,400,000            | \$5,400,000      |
| Major Repairs         |  | \$29,871,132    | \$56,075,845           | \$56,075,845     |



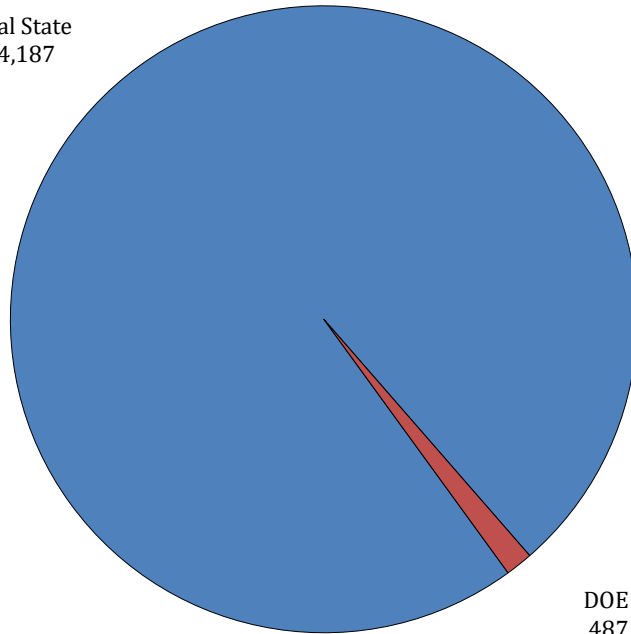


# 19D - Department of Education

## FTEs, Authorized T.O., and Other Charges Positions

**FY23 Department Employees  
as a portion of  
FY23 Total State Employees**

Total State  
34,187

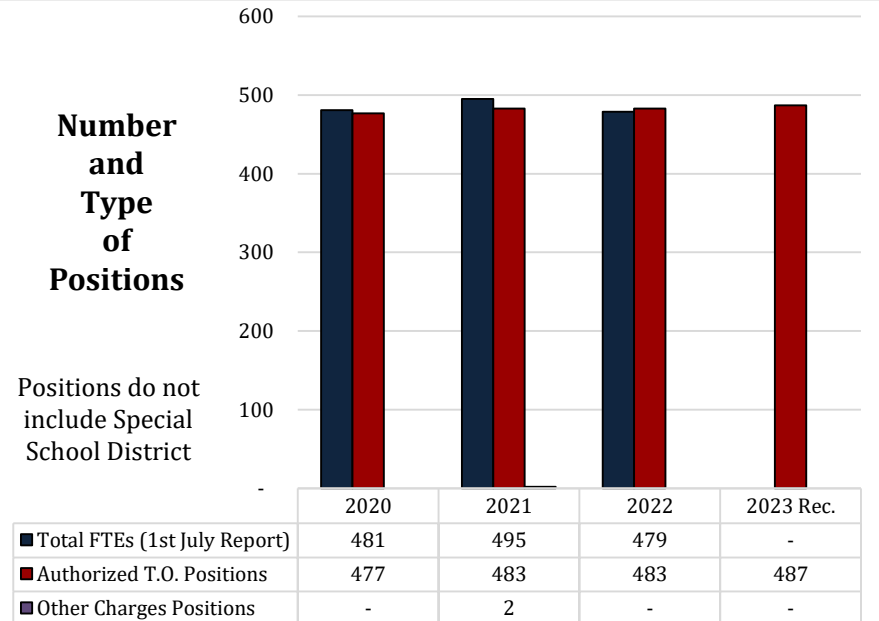


DOE  
487  
1.4%

FY22 number of funded, but not filled,  
T.O. positions as of January 31 = 50

**Number  
and  
Type  
of  
Positions**

Positions do not  
include Special  
School District



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

**Authorized T.O. Positions** are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

**Other Charges** positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



# 19D - Department of Education

## Related Employment Information

Salaries and Related Benefits are listed below in Chart 1.

In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.

This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

| Personal Services              | 2020 Actual         | 2021 Actual         | 2022 Enacted        | 2023 Recommended    |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries                       | \$28,173,086        | \$30,134,812        | \$32,068,473        | \$34,207,693        |
| Other Compensation             | \$6,179,741         | \$4,459,662         | \$6,225,273         | \$5,808,782         |
| Related Benefits               | \$19,975,496        | \$18,386,054        | \$19,955,572        | \$20,770,862        |
| <b>Total Personal Services</b> | <b>\$54,328,323</b> | <b>\$52,980,528</b> | <b>\$58,249,318</b> | <b>\$60,787,337</b> |

Average T.O. Salary = \$70,242

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

| Related Benefits FY23 Recommended | Total Funding      | %           |
|-----------------------------------|--------------------|-------------|
| Total Related Benefits            | \$20,770,862       |             |
| UAL payments                      | \$11,543,213       | 56%         |
| Retiree Health Benefits           | \$3,440,493        |             |
| Remaining Benefits*               | \$5,787,156        |             |
| Means of Finance                  | General Fund = 25% | Other = 75% |

\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

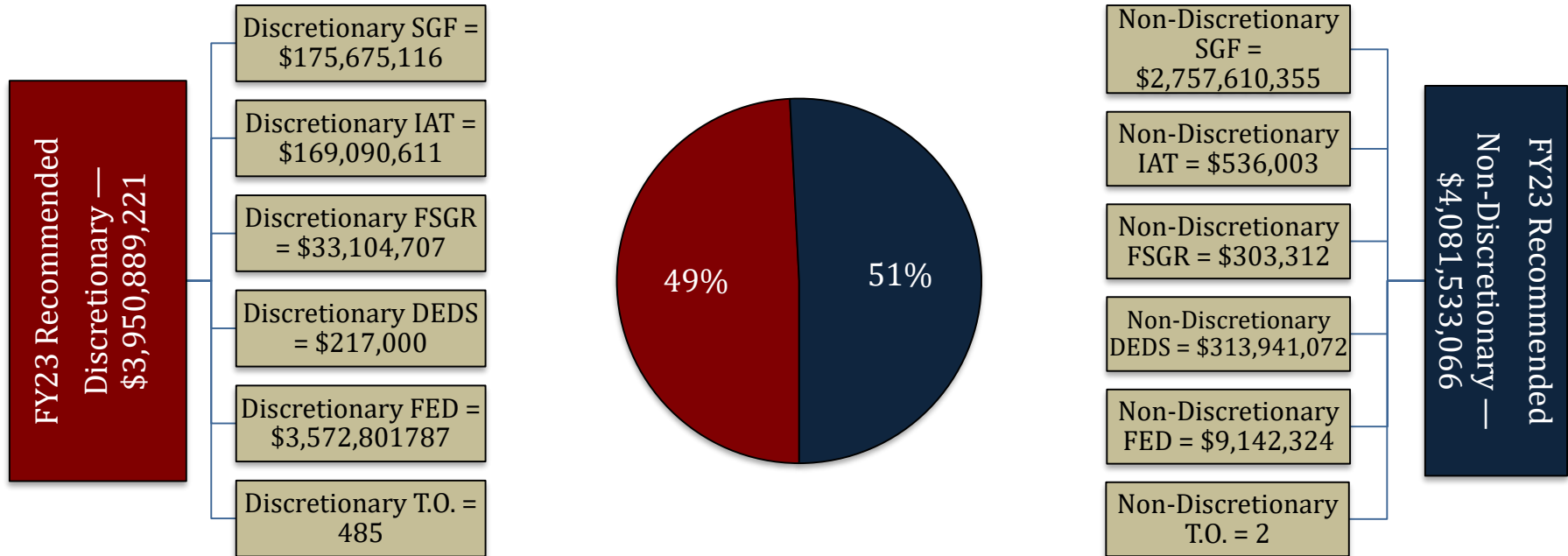
Other Charges Benefits  
\$0

| Department Demographics                        | Total     | %         |
|--|-----------|-----------|
| <b>Gender</b>                                  |           |           |
| Female   | 456       | 84        |
| Male   | 88        | 16        |
| <b>Race/Ethnicity</b>                          |           |           |
| White  | 247       | 46        |
| Black  | 274       | 50        |
| Asian  | 22        | 4         |
| Indian   | 0         | 0         |
| Hawaiian/Pacific                               | 0         | 0         |
| Declined to State                              | 1         | 0         |
| <b>Currently in DROP or Eligible to Retire</b> | <b>56</b> | <b>11</b> |



# 19D - Department of Education

## FY23 Discretionary/Non-Discretionary Comparison



| Total Discretionary Funding by Office |                         |             |
|---------------------------------------|-------------------------|-------------|
| State Activities                      | \$ 383,007,071          | 10%         |
| Subgrantee Assistance                 | \$ 3,428,887,995        | 87%         |
| Recovery School District              | \$ 121,045,031          | 3%          |
| Minimum Foundation Program            | \$ -                    | 0%          |
| Nonpublic Educational Assistance      | \$ 17,949,124           | 0%          |
| <b>Total Discretionary</b>            | <b>\$ 3,950,889,221</b> | <b>100%</b> |

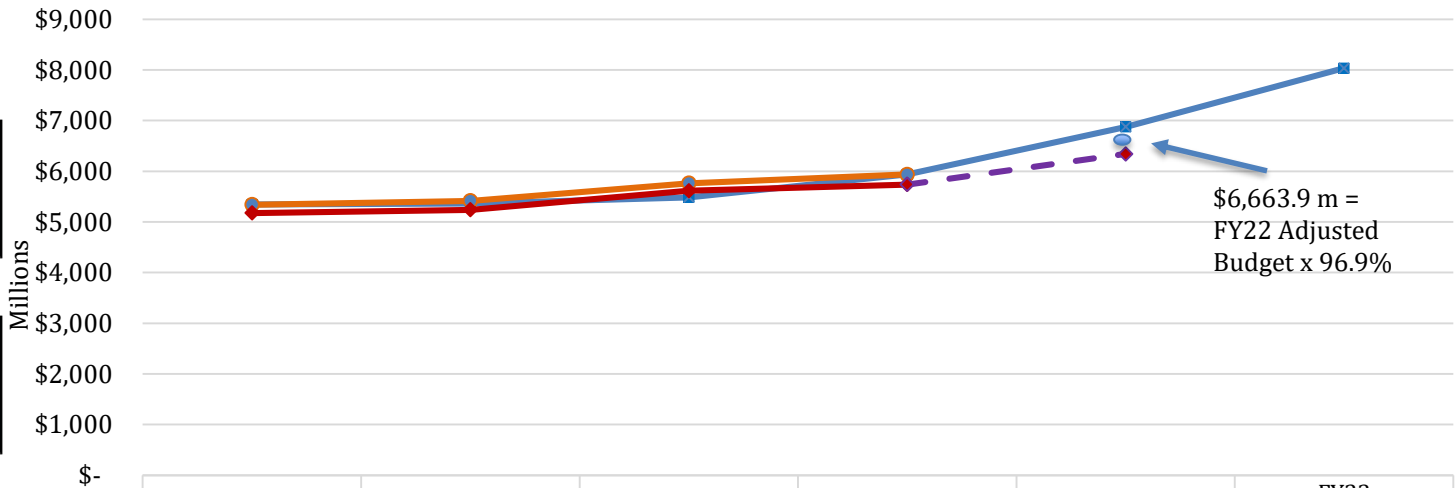
| Total Non-Discretionary Funding by Type   |                         |             |
|---|-------------------------|-------------|
| Needed for Debt Service   | \$ 1,386,551            | 0.03%       |
| Constitutional Requirements   | \$ 4,074,354,882        | 99.82%      |
| Statutory Requirements  | \$ 1,793,146            | 0.04%       |
| Unavoidable Obligations   | \$ 3,998,487            | 0.10%       |
| <b>Total Non-Discretionary</b>  | <b>\$ 4,081,533,066</b> | <b>100%</b> |
| <i>Debt Service = Rent in State-owned Buildings</i>   |                         |             |
| <i>Constitutional Requirements = Superintendent salary, MFP, textbooks &amp; instructional materials, and Education Excellence Fund</i> |                         |             |
| <i>Statutory Requirements = Deputy Superintendent salary and the Professional Improvement Program.</i>                                  |                         |             |
| <i>Unavoidable Obligations = Retirees Group Insurance and Legislative Auditor Fees.</i>   |                         |             |



# 19D - Department of Education

## Enacted & FYE Budget vs. Actual Expenditures FY18 to FY21

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY22, it is as of January.



|                        | FY18            | FY19            | FY20            | FY21            | FY22 thru Feb.  | FY23 Recommended |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Enacted Budget         | \$5,343,472,378 | \$5,361,010,833 | \$5,483,848,102 | \$5,937,863,774 | \$6,874,156,519 | \$8,032,422,287  |
| FYE Budget             | \$5,339,502,209 | \$5,414,657,718 | \$5,762,248,748 | \$5,937,863,774 |                 |                  |
| Actual Expenditures    | \$5,176,431,258 | \$5,238,601,478 | \$5,615,838,125 | \$5,736,654,931 |                 |                  |
| FY22 Expenditure Trend |                 |                 |                 | \$5,736,654,931 | \$6,342,527,973 |                  |

### Monthly Budget Activity

|        | FY22 Adjusted Budget | FY22 Aggregate Expenditures | Remaining Budget Authority | Percent Expended To Date |
|--------|----------------------|-----------------------------|----------------------------|--------------------------|
| Jul-21 | \$ 6,870,656,519     | \$ 417,760,706              | \$ 6,452,895,813           | 6.1%                     |
| Aug-21 | \$ 6,874,156,519     | \$ 1,036,376,765            | \$ 5,837,779,754           | 15.1%                    |
| Sep-21 | \$ 6,874,156,519     | \$ 1,588,294,238            | \$ 5,285,862,281           | 23.1%                    |
| Oct-21 | \$ 6,874,156,519     | \$ 2,129,524,652            | \$ 4,744,631,867           | 31.0%                    |
| Nov-21 | \$ 6,874,156,519     | \$ 2,655,730,490            | \$ 4,218,426,029           | 38.6%                    |
| Dec-21 | \$ 6,874,156,519     | \$ 3,160,671,581            | \$ 3,713,484,938           | 46.0%                    |
| Jan-22 | \$ 6,874,156,519     | \$ 3,699,807,984            | \$ 3,174,348,535           | 53.8%                    |

### Monthly Budget Activity

|  | FY22 Adjusted Budget | FY22 Aggregate Expenditures | Remaining Budget Authority | Percent Expended To Date |
|--|----------------------|-----------------------------|----------------------------|--------------------------|
| <i>(Trend based on average monthly expenditures to date)</i> |                      |                             |                            |                          |
| Feb-22   | \$ 6,874,156,519     | \$ 4,228,351,982            | \$ 2,645,804,537           | 61.5%                    |
| Mar-22   | \$ 6,874,156,519     | \$ 4,756,895,979            | \$ 2,117,260,540           | 69.2%                    |
| Apr-22   | \$ 6,874,156,519     | \$ 5,285,439,977            | \$ 1,588,716,542           | 76.9%                    |
| May-22   | \$ 6,874,156,519     | \$ 5,813,983,975            | \$ 1,060,172,544           | 84.6%                    |
| Jun-22   | \$ 6,874,156,519     | \$ 6,342,527,973            | \$ 531,628,546             | 92.3%                    |

Historical Year End Average

96.9%



# 19D - Department of Education – Incentive Expenditure Forecast

HLS 22RS-314

**ORIGINAL**  
HB NO. 1

1 **DEPARTMENT OF EDUCATION**

2 **INCENTIVE EXPENDITURE FORECAST**

3 In accordance with Act 401 of the 2017 Regular Session, below is the listing of the incentive  
4 expenditure programs due to the most recent Revenue Estimating Conference. This  
5 department administers the following incentive expenditure program:

|   |   |                         |                        |
|---|---|-------------------------|------------------------|
| 6 | INCENTIVE EXPENDITURES:                 | <b><u>AUTHORITY</u></b> | <b><u>FORECAST</u></b> |
| 7 | Rebates for Donations to School Tuition |                         |                        |
| 8 | Organizations                           | R.S. 47:6301            | \$ 14,117,000          |

Note: The forecast is provided by the Department of Revenue.



# 19D - Department of Education – Income Tax Credit for Education Donations

Senate Concurrent Resolution 49 of the 2021 Regular Session urges and requests the state Department of Revenue and state Department of Education to jointly provide a report to the legislature by October 31, 2021, regarding the income tax credits provided for donations to school tuition organizations (STO).

## Donation to School Tuition Organization Credit and Rebate Revenue Loss

|                               |              | FYE 15          | FYE 16           | FYE 17             | FYE 18             | FYE 19             | FYE 20              | FYE 21              |
|-------------------------------|--------------|-----------------|------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| <b>Corporation Income Tax</b> |              |                 |                  |                    |                    |                    |                     |                     |
|                               | Credit       | \$0             | \$0              | \$0                | \$0                | \$0                | \$2,224,750         | \$1,546,007         |
|                               | Rebate       | \$60,975        | \$211,661        | \$1,207,522        | \$4,191,420        | \$3,291,605        | \$628,049           | \$100,851           |
|                               | <b>Total</b> | <b>\$60,975</b> | <b>\$211,661</b> | <b>\$1,207,522</b> | <b>\$4,191,420</b> | <b>\$3,291,605</b> | <b>\$2,852,799</b>  | <b>\$1,646,858</b>  |
| <b>Individual Income Tax</b>  |              |                 |                  |                    |                    |                    |                     |                     |
|                               | Credit       | \$0             | \$0              | \$0                | \$0                | \$904,032          | \$12,029,213        | \$10,128,740        |
|                               | Rebate       | \$0             | \$101,660        | \$1,932,267        | \$2,553,878        | \$3,715,520        | \$866,236           | \$445,548           |
|                               | <b>Total</b> | <b>\$0</b>      | <b>\$101,660</b> | <b>\$1,932,267</b> | <b>\$2,553,878</b> | <b>\$4,619,552</b> | <b>\$12,895,449</b> | <b>\$10,574,288</b> |
| <b>TOTALS</b>                 |              |                 |                  |                    |                    |                    |                     |                     |
|                               | Credit       | \$0             | \$0              | \$0                | \$0                | \$904,032          | \$14,253,963        | \$11,674,747        |
|                               | Rebate       | \$60,975        | \$313,321        | \$3,139,789        | \$6,745,298        | \$7,007,125        | \$1,494,285         | \$546,399           |
|                               | <b>Total</b> | <b>\$60,975</b> | <b>\$313,321</b> | <b>\$3,139,789</b> | <b>\$6,745,298</b> | <b>\$7,911,157</b> | <b>\$15,748,248</b> | <b>\$12,221,146</b> |



# 19D - Department of Education

Federal  
Stimulus in  
Response to  
COVID-19







## 19D - Department of Education Federal Stimulus Funds

| Federal Stimulus Funding                                       | ESSER I       | ESSER II        | ESSER III       | TOTAL           |
|--|---------------|-----------------|-----------------|-----------------|
|  | CARES         | CRRSA           | ARPA            |                 |
|  | Mar-20        | Dec-20          | Mar-21          |                 |
| Deadline for Obligation  | 09/30/22      | 09/30/23        | 09/30/24        |                 |
| Total Award  | \$286,980,175 | \$1,160,119,378 | \$2,607,344,054 | \$4,054,443,607 |
| Minimum LEA Allocation (90%)                                   | \$258,282,158 | \$1,044,107,440 | \$2,346,609,649 | \$3,648,999,247 |
| LDOE Set Aside (9.5%)  | \$27,263,116  | \$110,211,341   | \$247,697,685   | \$385,172,142   |
| LDOE Administration (0.5%)                                     | \$1,434,901   | \$5,800,597     | \$13,036,720    | \$20,272,218    |
| Total Expended   | \$262,539,158 | \$271,394,163   | \$150,787,372   | \$684,720,693   |
| Total Remaining  | \$24,441,017  | \$888,725,215   | \$2,456,556,682 | \$3,369,722,914 |
| Percentage of Remaining  | 9%            | 77%             | 94%             | 83%             |
| Note: ESSER - Elementary and Secondary School Emergency Relief |               |                 |                 |                 |

Due to the COVID-19 event, about **\$4 billion** in federal funding is allocated to the state of Louisiana for PreK-12 academic recovery efforts, and **over 90%** of these funds flow directly to school systems. School systems are able to access these funds through a grant application called **Achieve!** The Elementary and Secondary School Emergency Relief (ESSER) Fund can be leveraged for a wide range of activities “to prevent, prepare for, and respond to coronavirus” and can be used through **September 2024**.

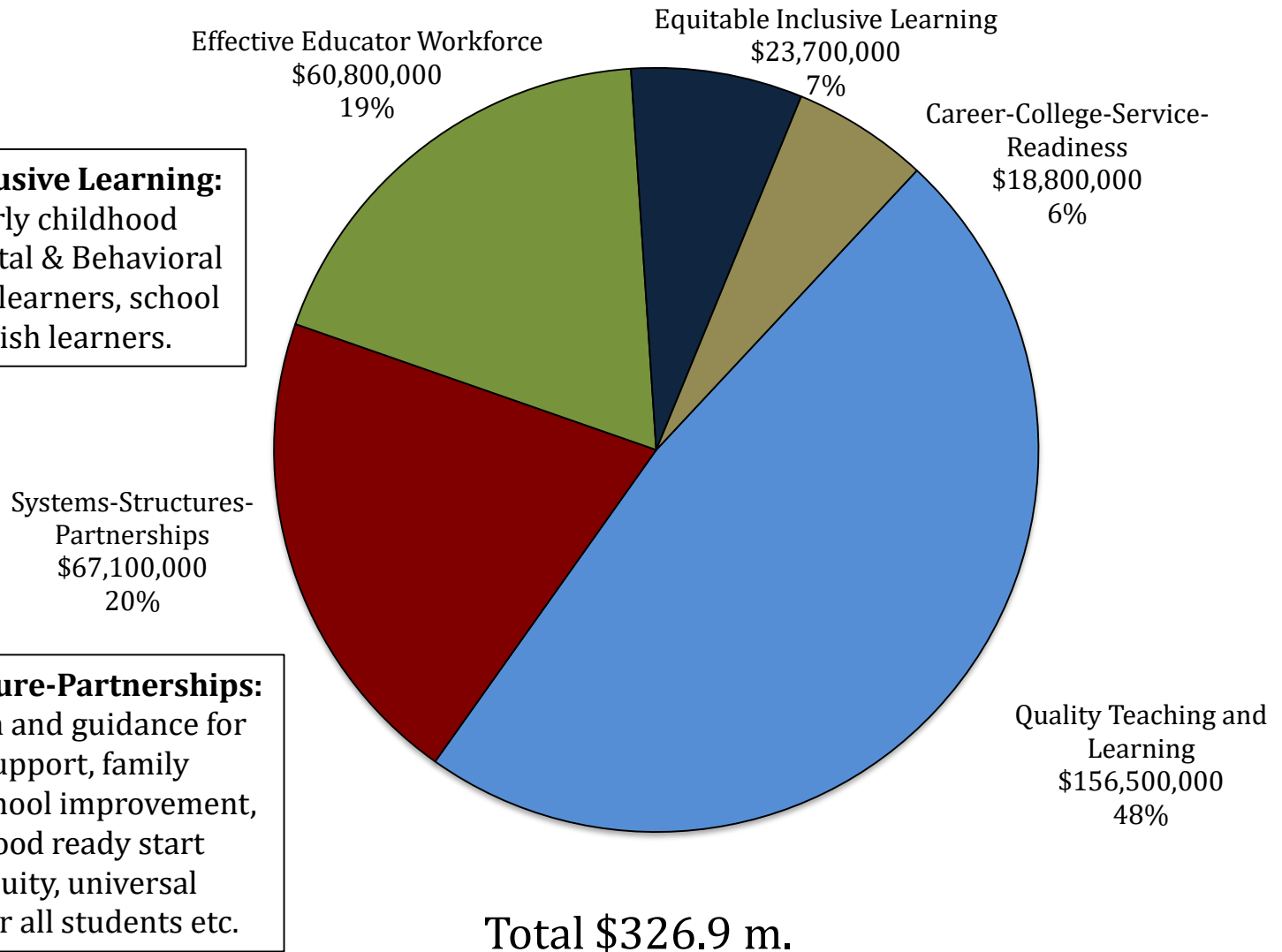


# 19D - Department of Education

## Federal Stimulus Funds: LDOE Set-aside Investments by Priority

**Equitable Inclusive Learning:**  
access to early childhood education, mental & Behavioral health, diverse learners, school choice, English learners.

**Systems-Structure-Partnerships:**  
communication and guidance for Covid-19 support, family engagement, school improvement, early childhood ready start network, equity, universal connectivity for all students etc.





# 19D - Department of Education

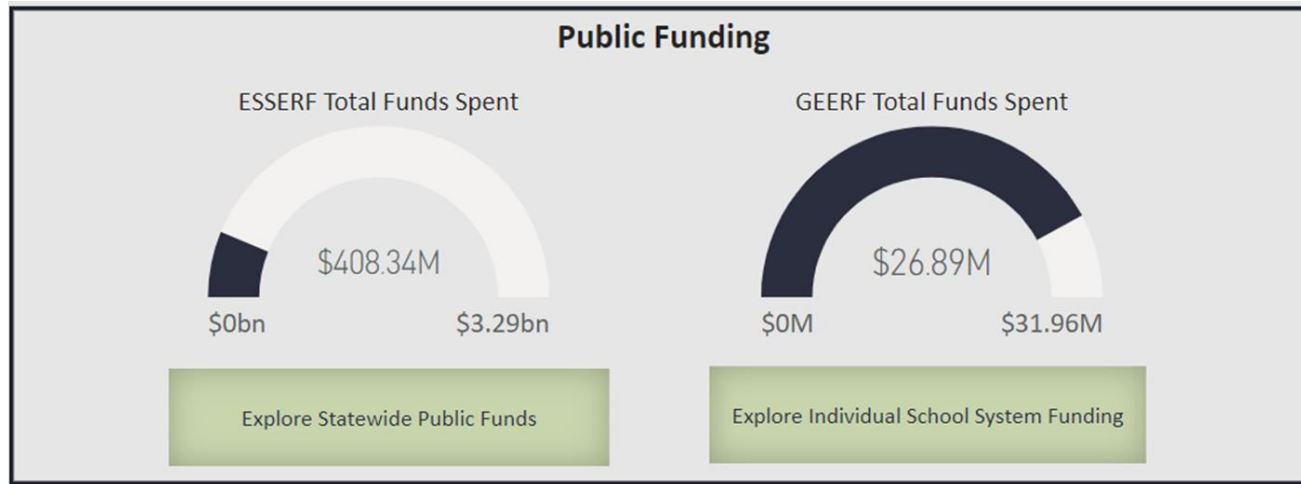
## Federal Stimulus Funds: LDOE Set-aside Investments by Priority

### Key Priority Investments of ESSER II and III State-set-aside

| Allocations (in millions)       |                | State-Level (in millions)      |               |
|---------------------------------|----------------|--------------------------------|---------------|
| Program                         | Amount         | Program                        | Amount        |
| Reimagine School Systems        | \$39.0         | Tutoring Vouchers              | \$40.0        |
| Summer Learning Program         | \$27.0         | New Teacher Supports           | \$13.5        |
| Before/After School Programs    | \$15.0         | Instructional Strategies       | \$8.4         |
| Science of Reading Training     | \$7.8          | Accelerate                     | \$7.8         |
| 9 <sup>th</sup> Grade Academies | \$6.5          | Literacy Screeners             | \$6.0         |
| Mental Health/Well-being        | \$7.0          | Science of Reading Program     | \$5.0         |
| Accelerating Schools            | \$6.0          | Regional Literacy Coordinators | \$5.0         |
| <b>TOTAL</b>                    | <b>\$108.3</b> | <b>TOTAL</b>                   | <b>\$85.7</b> |



# 19D - Department of Education Federal Stimulus Funds



**Department of Education has a dashboard on its website to track the federal stimulus funding expenditures for public and non-public schools on a quarterly basis.**

## Public Expenditure Report: Parish Example

*Note : GEERF - Governor's Emergency Education Relief Fund*

| Expenditure Group               | Total Budgeted | Total Spent    | Total Remaining |
|---------------------------------|----------------|----------------|-----------------|
| Purchased Property Services     | \$16.18        | \$0.00         | \$16.18         |
| Supplies                        | \$14.11        | \$7.54         | \$6.57          |
| Salaries                        | \$12.26        | \$2.02         | \$10.24         |
| Property                        | \$4.93         | \$1.15         | \$3.78          |
| Benefits                        | \$3.28         | \$0.53         | \$2.75          |
| Other Purchased Services        | \$2.96         | \$0.90         | \$2.06          |
| Professional/Technical Services | \$0.97         | \$0.02         | \$0.95          |
| Other Objects                   | \$0.01         | \$0.01         | \$0.00          |
| <b>Total</b>                    | <b>\$54.70</b> | <b>\$12.17</b> | <b>\$42.53</b>  |

*Note: The public expenditure report can be sorted by state total, by funding source, by parish and by expenditure group and expenditure category with more details*



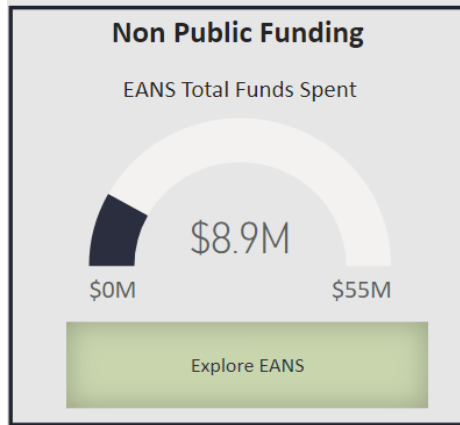
# 19D - Department of Education Federal Stimulus Funds

## Public Expenditure Report: Parish Example

| Expenditure Category   | Total Budgeted | Total Spent    | Total Remaining |
|--|----------------|----------------|-----------------|
| Information and Assistance to Parish and Families              | \$0.03         |                | \$0.03          |
| HS individualized Graduation Plans and Graduate transitions    | \$0.04         |                | \$0.04          |
| Students with disabilities - assistive technology devices      | \$0.05         |                | \$0.05          |
| Staffing plans for in-person and virtual instruction           | \$0.06         |                | \$0.06          |
| Other  | \$0.11         |                | \$0.11          |
| Non-public school student connectivity (internet/phone access) | \$0.16         |                | \$0.16          |
| Materials-core subject curricular materials                    | \$0.21         | \$0.11         | \$0.10          |
| Operations- response and preparedness activities               | \$0.27         |                | \$0.27          |
| Non-public school student devices                              | \$0.32         | \$0.13         | \$0.19          |
| Professional development                                       | \$0.32         | \$0.18         | \$0.14          |
| Non-public school equitable services                           | \$0.51         | \$0.20         | \$0.31          |
| Social emotional/mental health                                 | \$0.59         |                | \$0.59          |
| Evidence-based academic activities                             | \$1.41         |                | \$1.41          |
| Devices - connectivity (internet/phone access)                 | \$2.04         | \$0.64         | \$1.40          |
| Facilities - sanitation - training                             | \$2.78         | \$1.14         | \$1.64          |
| Student meals  | \$3.13         |                | \$3.13          |
| Tutoring   | \$5.57         |                | \$5.57          |
| Devices - Student devices (hardware/software)                  | \$8.47         | \$6.04         | \$2.43          |
| Other allowable expense  | \$12.60        | \$3.74         | \$8.86          |
| Facilities - indoor air quality                                | \$16.02        |                | \$16.02         |
| <b>Total</b>   | <b>\$54.69</b> | <b>\$12.18</b> | <b>\$42.51</b>  |



# 19D - Department of Education Federal Stimulus Funds



| Emergency Assistance to Non-Public Schools (EANS) | GEER II EANS | ARPA EANS    | TOTAL         |
|---|--------------|--------------|---------------|
| Deadline for Obligation                           | 09/30/23     | 09/30/24     |               |
| Total Award                                       | \$55,566,230 | \$55,674,204 | \$111,240,434 |
| Minimum for Non-Public Schools                    | \$55,288,399 | \$55,395,833 | \$110,684,232 |
| Maximum for Administration (0.5%)                 | \$277,831    | \$278,371    | \$556,202     |
| Total Expended                                    | \$23,993,377 | N/A          | N/A           |
| Total Remaining                                   | \$31,572,853 | N/A          | N/A           |
| Percentage of Remaining                           | 57%          | N/A          | N/A           |

Note: The data above is not from the dashboard. The expenditure is as of February 2022.

## Non-Public Fund Expenditure Report: Summary

| Expenditure Group  | Total Spent        |
|--|--------------------|
| Supplies to sanitize, disinfect, and clean school facilities | \$1,240,853        |
| Reasonable transportation costs                              | \$75,225           |
| Purchase of portable air purification systems                | \$348,770          |
| Physical Barriers to facilitate social distancing            | \$520,788          |
| Personal Protective Equipment (PPE)                          | \$360,028          |
| Other materials, supplies or equipment recommended by CDC    | \$1,095,427        |
| Leasing sites or spaces to administer coronavirus testing    | \$88,950           |
| Expanding capacity to administer coronavirus testing         | \$14,379           |
| Education technology   | \$5,156,930        |
| <b>Total</b>   | <b>\$8,901,349</b> |

*Note: The non public fund report can be sorted by total, by school, and by expenditure group with more details. The dashboard is updated quarterly.*



# 19D - Department of Education

## State Activities







# 19D - 678 Department of Education – State Activities

**Mission – To provide leadership, support, fund-flow control and compliance confirmation.**

## **Administrative Support**

Performs the functions of the state relating to accounting and budget control, procurement and contract management, management and program analysis, and grants management, all in accordance with applicable law.

## **District Support**

Supports local education agencies in identifying opportunities and resources for improved instructional leadership, effective policy and practice, and comprehensive intervention in their lowest-performing schools. It serves as the office having primary responsibility for communications with and support for all local superintendents, charter school leaders, and school administrative staff throughout the state.

## **Auxiliary Account**

This program is funded with Fees and Self-generated Revenues from teacher certification fees and particular user group fees. It uses fees and collections to provide oversight for specified programs. The Teacher Certification Division analyzes all documentation for Louisiana school personnel regarding course content, test scores, teaching and/or administrative experience, and program completion for the purposes of issuing state credentials.

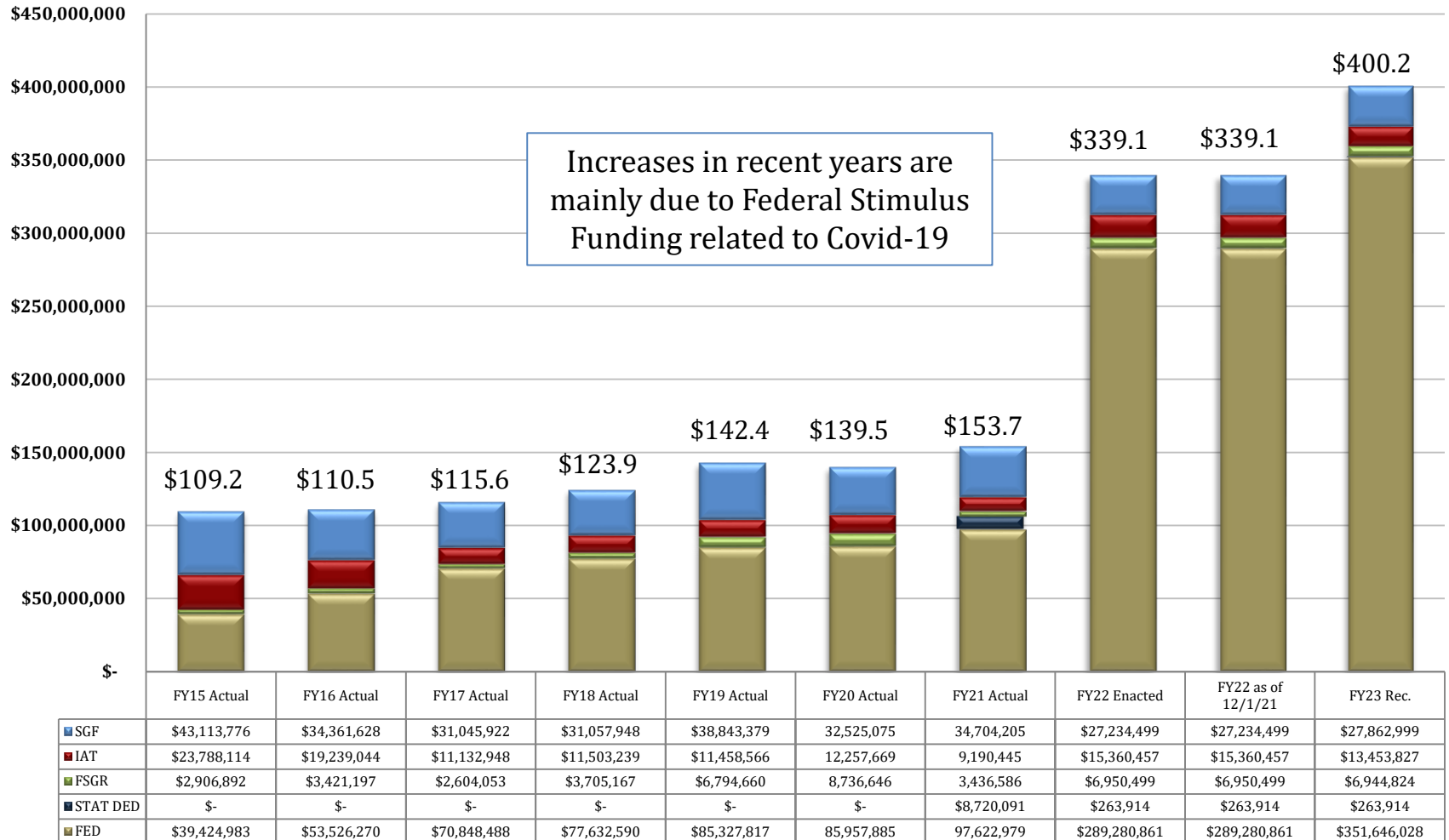


# 19D - 678 Department of Education – State Activities

## Changes in Funding since FY15

**Total Budget by Fiscal Year and Means of Finance  
(in \$ millions)**

Change from FY15 to FY23 is +266%.  
Change from FY15 to FY21 is +41%.





# 19D - 678 State Activities

## Statewide Adjustments Recommended for FY23

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | IEB        | Federal Funds        | Total                | T.O.       | Adjustment   |
|-----------------------------|-----------------------|----------------------------------|-----------------------|------------|----------------------|----------------------|------------|--|
| \$29,234,499                | \$15,360,457          | \$6,950,499                      | \$263,914             |            | \$289,280,861        | \$341,090,230        | 483        | FY22 Existing Operating Budget as of 12-1-21             |
| \$119,348                   | \$0                   | \$10,056                         | \$0                   | \$0        | \$731,609            | \$861,013            | 0          | Related Benefits Base Adjustment                         |
| \$9,284                     | \$0                   | \$0                              | \$0                   | \$0        | \$32,670             | \$41,954             | 0          | Civil Service Training Series Adjustment                 |
| \$39,235                    | \$0                   | (\$32,391)                       | \$0                   | \$0        | \$353,485            | \$360,329            | 0          | Related Benefits Base Adjustment                         |
| \$29,428                    | \$0                   | \$3,185                          | \$0                   | \$0        | \$151,574            | \$184,187            | 0          | Retirement Rate Adjustment                               |
| \$11,639                    | \$0                   | \$1,067                          | \$0                   | \$0        | \$70,451             | \$83,157             | 0          | Group Insurance Rate Adjustment for Active Employees     |
| \$29,167                    | \$0                   | \$0                              | \$0                   | \$0        | \$44,780             | \$73,947             | 0          | Group Insurance Rate Adjustment for Retirees             |
| \$72,340                    | \$0                   | (\$6,846)                        | \$0                   | \$0        | \$1,191,412          | \$1,256,906          | 0          | Salary Base Adjustment                                   |
| (\$287,903)                 | \$0                   | \$0                              | \$0                   | \$0        | (\$1,881,319)        | (\$2,169,222)        | 0          | Attrition Adjustment                                     |
| (\$2,000,000)               | \$0                   | \$0                              | \$0                   | \$0        | \$0                  | (\$2,000,000)        | 0          | Non-recurring Carryforwards                              |
| \$73,730                    | (\$66,448)            | \$0                              | \$0                   | \$0        | \$23,386             | \$30,668             | 0          | Risk Management  |
| \$79,011                    | \$0                   | \$0                              | \$0                   | \$0        | \$0                  | \$79,011             | 0          | Legislative Auditor Fees                                 |
| \$0                         | \$0                   | \$0                              | \$0                   | \$0        | \$35,487             | \$35,487             | 0          | Rent in State-owned Buildings                            |
| \$206                       | \$0                   | \$0                              | \$0                   | \$0        | \$0                  | \$206                | 0          | Maintenance in State-owned Buildings                     |
| (\$4,166)                   | \$0                   | \$0                              | \$0                   | \$0        | \$0                  | (\$4,166)            | 0          | Capitol Park Security                                    |
| \$44                        | \$0                   | \$0                              | \$0                   | \$0        | \$0                  | \$44                 | 0          | Capitol Police   |
| \$2,261                     | \$0                   | \$0                              | \$0                   | \$0        | \$0                  | \$2,261              | 0          | UPS Fees   |
| \$16,292                    | \$0                   | \$0                              | \$0                   | \$0        | \$0                  | \$16,292             | 0          | Civil Service Fees                                       |
| (\$1,122)                   | \$0                   | \$0                              | \$0                   | \$0        | \$0                  | (\$1,122)            | 0          | State Treasury Fees                                      |
| \$320,884                   | \$0                   | \$0                              | \$0                   | \$0        | \$0                  | \$320,884            | 0          | Office of Technology Services (OTS)                      |
| (\$69,452)                  | \$0                   | \$0                              | \$0                   | \$0        |                      | (\$69,452)           | 0          | Administrative Law Judges                                |
| \$258,436                   | \$0                   | \$19,254                         | \$0                   | \$0        | \$1,529,998          | \$1,807,688          | 0          | 27th Pay Period  |
| (\$70,162)                  | \$0                   | \$0                              | \$0                   | \$0        | \$0                  | (\$70,162)           | 0          | Office of State Procurement                              |
| <b>(\$1,371,500)</b>        | <b>(\$66,448)</b>     | <b>(\$5,675)</b>                 | <b>\$0</b>            | <b>\$0</b> | <b>\$2,283,533</b>   | <b>\$839,910</b>     | <b>0</b>   | <b>Total Statewide Adjustments</b>                       |
|                             | \$0                   | \$0                              |                       | \$0        | \$308,642            | \$308,642            | 0          | Total New and Expanded Adjustments                       |
| \$0                         | (\$2,150,000)         | \$0                              |                       | \$0        | (\$2,056,122)        | (\$4,206,122)        | 0          | Total Non-Recurring Other Adjustments                    |
| \$0                         | \$0                   | \$0                              | \$0                   | \$0        | \$61,829,114         | \$61,829,114         | 2          | Total Other Adjustments                                  |
|                             | \$309,818             | \$0                              | \$0                   | \$0        |                      | \$309,818            | 2          | Total Other Technical Adjustments                        |
| <b>\$27,862,999</b>         | <b>\$13,453,827</b>   | <b>\$6,944,824</b>               | <b>\$263,914</b>      | <b>\$0</b> | <b>\$351,646,028</b> | <b>\$400,171,592</b> | <b>487</b> | <b>Total FY23 Recommended Budget</b>                     |
| <i>(\$1,371,500)</i>        | <i>(\$1,906,630)</i>  | <i>(\$5,675)</i>                 | <i>\$0</i>            | <i>\$0</i> | <i>\$62,365,167</i>  | <i>\$59,081,362</i>  | <i>4</i>   | <i>Total Adjustments (Statewide and Agency-Specific)</i> |

Source: Division of Administration Office of Planning and Budget Adjustment Report



# 19D - 678 State Activities

## Non Statewide Adjustments Recommended for FY23

### New and Expanded Adjustments

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total     | T.O. | Adjustment   |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|-----------|------|--|
| \$0                         | \$0                   | \$0                              | \$0                   | \$308,642     | \$308,642 | 0    | DISTRICT SUPPORT -Increases budget authority to receive new grant funding from the United States Department of Agriculture (USDA) Food and Nutrition Services agency. This Technology Innovation Grant provides funding for automated systems that will improve program accountability, data accuracy, program performance measurement, and the capacity to identify and target error-prone areas within and across the Child Nutrition Programs. <i>(new)</i> |
| \$0                         | \$0                   | \$0                              | \$0                   | \$308,642     | \$308,642 | 0    | <b>Total New and Expanded Adjustments</b>  |

### Non-recurring Other Adjustments

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total         | T.O. | Adjustment   |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|---------------|------|--|
| \$0                         | (\$2,150,000)         | \$0                              | \$0                   | (\$2,056,122) | (\$4,206,122) | 0    | DISTRICT SUPPORT -Non-recurs federal grant funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act from the U.S. Department of Health and Human Services, and IAT funding from the Governor's Emergency Education Relief (GEER II) Fund through the Division of Administration. <i>(all FY22 base)</i> |
| \$0                         | (\$2,150,000)         | \$0                              | \$0                   | (\$2,056,122) | (\$4,206,122) | 0    | <b>Total Non-recurring Other Adjustments</b>   |



# 19D - 678 State Activities

## Non Statewide Adjustments Recommended for FY23

| Other Adjustments           |                       |                                  |                       |                 |                 |      |   |
|-----------------------------|-----------------------|----------------------------------|-----------------------|-----------------|-----------------|------|---|
| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds   | Total           | T.O. | Adjustment  |
| \$0                         | \$0                   | \$0                              | \$0                   | \$0             | \$0             | 2    | ADMIN SUPPORT - Increases Classified Authorized Table of Organization (T.O.) positions for the conversion of two (2) existing job appointments to permanent T.O. positions. These positions are located in the Office of Operations, Division of Fiscal Operations Appropriation Control and are due to expire in FY 2022-2023. <i>(existing employees over 10 years)</i> |
| \$0                         | \$0                   | \$0                              | \$0                   | \$195,738,841   | \$195,738,841   | 0    | DISTRICT SUPPORT - Increases budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic. <i>(no FY22 base)</i>   |
| \$0                         | \$0                   | \$0                              | \$0                   | (\$133,909,727) | (\$133,909,727) | 0    | DISTRICT SUPPORT - Reduces Federal funding provided by the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) of 2021, and Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 related to the COVID-19 pandemic. <i>(all FY22 base)</i>   |
| \$0                         | \$0                   | \$0                              | \$0                   | \$61,829,114    | \$61,829,114    | 2    | <b>Total Other Adjustments</b>  |
| Other Technical Adjustments |                       |                                  |                       |                 |                 |      |   |
| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds   | Total           | T.O. | Adjustment  |
| \$0                         | \$309,818             | \$0                              | \$0                   | \$0             | \$309,818       | 2    | DISTRICT SUPPORT - Transfers two (2) positions from Recovery School District to State Activities to properly reflect the organizational structure. These positions were converted from existing job appointments to permanent T.O. positions. <i>(same job duty after transfer)</i>   |
| \$0                         | \$309,818             | \$0                              | \$0                   | \$0             | \$309,818       | 2    | <b>Total Other Technical Adjustments</b>  |



# 19D - 678 Department of Education – State Activities

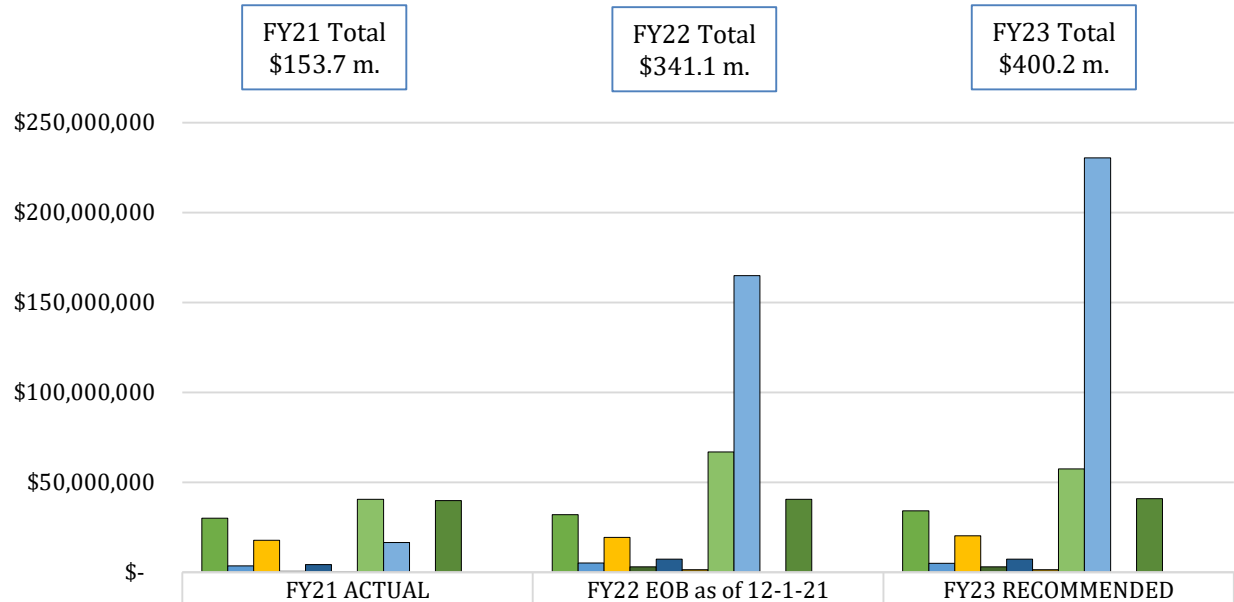
## Categorical Expenditures

### FY21, FY22, and FY23

For FY23 Recommended, the largest Expenditure Category is Other Charges, which makes up over 57 percent of Total Expenditures.

The Other Charges category includes expenditures for COVID-19 related federal funds, early childhood programs, professional development services.

Personal Services contributes roughly 15 percent.



#### Personal Services

#### Operating Expenses

#### Professional Services

#### Other Charges

#### Acquisitions and Major Repairs

|                       | FY21 ACTUAL  | FY22 EOB as of 12-1-21 | FY23 RECOMMENDED |
|-----------------------|--------------|------------------------|------------------|
| Salaries              | \$30,134,812 | \$32,068,473           | \$34,207,693     |
| Other Compensation    | \$3,507,516  | \$5,248,133            | \$5,041,818      |
| Related Benefits      | \$17,807,782 | \$19,505,521           | \$20,382,393     |
| Travel                | \$582,164    | \$3,075,626            | \$3,075,626      |
| Operating Services    | \$4,263,854  | \$7,265,820            | \$7,265,820      |
| Supplies              | \$265,203    | \$1,442,246            | \$1,442,246      |
| Professional Services | \$40,651,072 | \$66,896,215           | \$57,475,809     |
| Other Charges         | \$16,574,824 | \$165,044,147          | \$230,396,187    |
| Debt Service          | \$-          | \$-                    | \$-              |
| Interagency Transfers | \$39,887,079 | \$40,544,049           | \$40,884,000     |
| Acquisitions          | \$-          | \$-                    | \$-              |
| Major Repairs         | \$-          | \$-                    | \$-              |

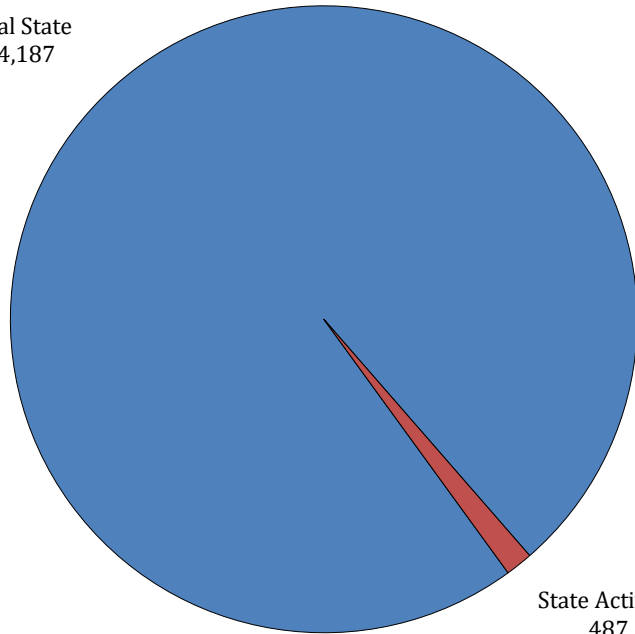


# 19D - 678 Department of Education – State Activities

## FTEs, Authorized T.O., and Other Charges Positions

**FY23 Department Employees  
as a portion of  
FY23 Total State Employees**

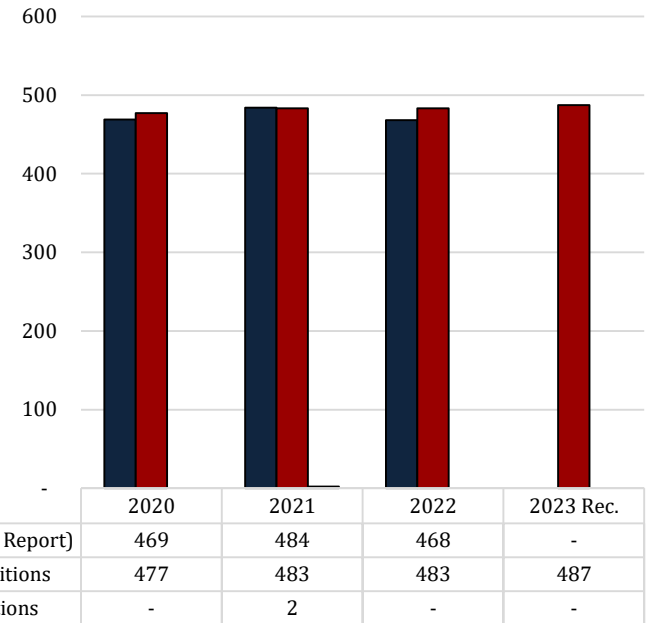
Total State  
34,187



State Activity  
487  
1.4%

FY22 number of funded, but not filled,  
T.O. positions as of January 31 = 50

**Number  
and  
Type  
of  
Positions**



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

**Authorized T.O. Positions** are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

**Other Charges** positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants





# 19D - 678 Department of Education – State Activities

## Related Employment Information

Salaries and Related Benefits are listed below in Chart 1.

In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.

This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

| Personal Services              | 2020 Actual         | 2021 Actual         | 2022 Enacted        | 2023 Recommended    |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries                       | \$23,481,608        | \$30,134,812        | \$32,068,473        | \$34,207,693        |
| Other Compensation             | \$4,953,623         | \$3,507,516         | \$5,248,133         | \$5,041,818         |
| Related Benefits               | \$15,989,649        | \$17,807,782        | \$19,505,521        | \$20,382,393        |
| <b>Total Personal Services</b> | <b>\$44,424,880</b> | <b>\$51,450,110</b> | <b>\$56,822,127</b> | <b>\$59,631,904</b> |

Average T.O Salary = \$70,242

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

| Related Benefits FY23 Recommended | Total Funding      | %           |
|-----------------------------------|--------------------|-------------|
| Total Related Benefits            | \$20,382,393       |             |
| UAL payments                      | \$11,265,570       | 55%         |
| Retiree Health Benefits           | \$3,360,500        |             |
| Remaining Benefits*               | \$5,756,323        |             |
| Means of Finance                  | General Fund = 25% | Other = 75% |

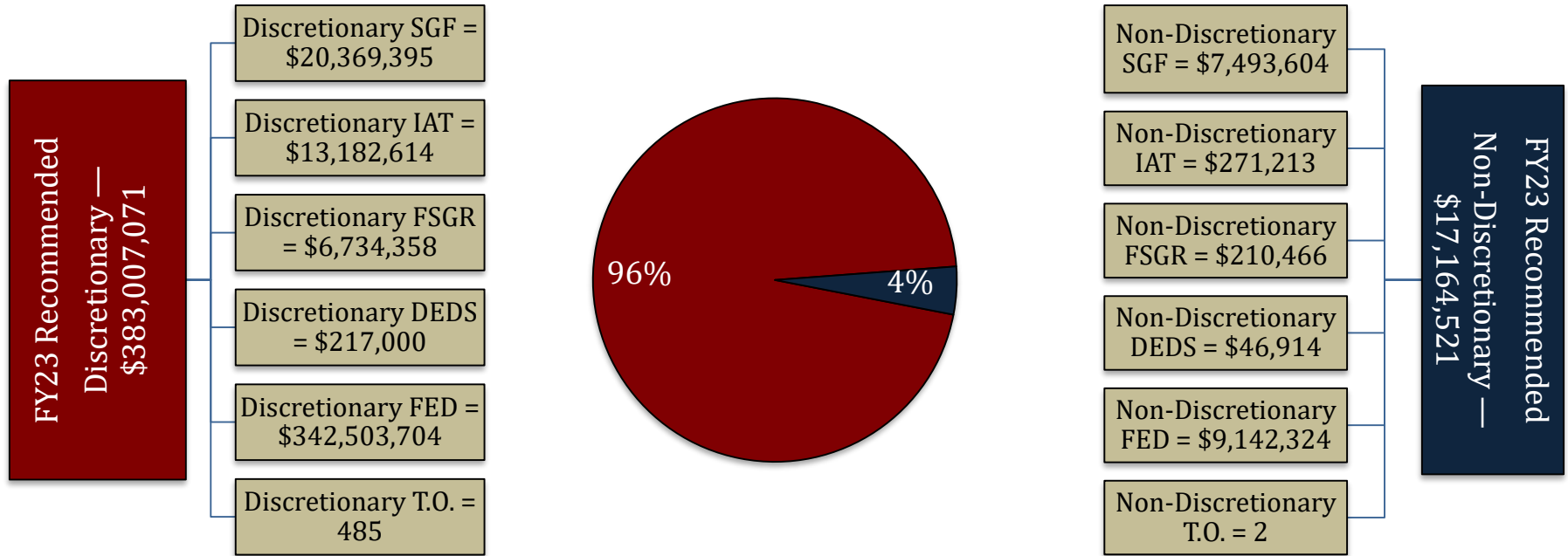
\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits  
\$0

| Department Demographics                        | Total     | %         |
|--|-----------|-----------|
| <b>Gender</b>                                  |           |           |
| Female   | 450       | 84        |
| Male   | 367       | 16        |
| <b>Race/Ethnicity</b>                          |           |           |
| White  | 238       | 45        |
| African American                               | 272       | 51        |
| Asian  | 22        | 4         |
| Native American                                | 0         | 0         |
| Hawaiian/Pacific                               | 0         | 0         |
| Declined to State                              | 1         | 0         |
| <b>Currently in DROP or Eligible to Retire</b> | <b>53</b> | <b>10</b> |



# 19D - 678 Department of Education – State Activities FY23 Discretionary/Non-Discretionary Comparison



| Total Discretionary Funding by Office |                         |             |
|---------------------------------------|-------------------------|-------------|
| State Activities                      | \$ 383,007,071          | 10%         |
| Subgrantee Assistance                 | \$ 3,428,887,995        | 87%         |
| Recovery School District              | \$ 121,045,031          | 3%          |
| Minimum Foundation Program            | \$ -                    | 0%          |
| Nonpublic Educational Assistance      | \$ 17,949,124           | 0%          |
| <b>Total Discretionary</b>            | <b>\$ 3,950,889,221</b> | <b>100%</b> |

| Total Non-Discretionary Funding by Type |                      |             |
|---|----------------------|-------------|
| Needed for Debt Service                 | \$ 1,386,551         | 8.08%       |
| Constitutional Requirements             | \$ 11,646,313        | 67.85%      |
| Statutory Requirements                  | \$ 213,163           | 1.24%       |
| Unavoidable Obligations                 | \$ 3,918,494         | 22.83%      |
| <b>Total Non-Discretionary</b>          | <b>\$ 17,164,521</b> | <b>100%</b> |



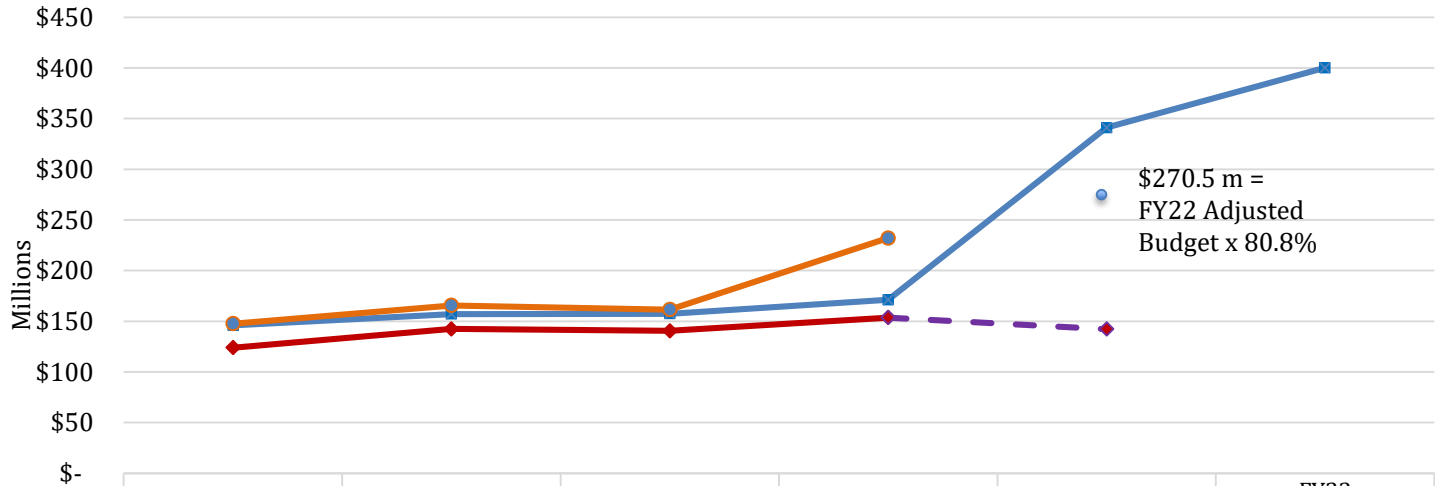
# 19D - 678 Department of Education – State Activities

## Enacted & FYE Budget vs. Actual Expenditures FY18 to FY21

**FYE Budget = “Fiscal Year End” Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY22, it is as of January.

**FY22 Known  
Supplemental Needs:  
\$0**

**FY21 General Fund  
Reversions:  
\$1,891,792**



|                        | FY18          | FY19          | FY20          | FY21          | FY22 thru Feb. | FY23<br>Recommended |
|------------------------|---------------|---------------|---------------|---------------|----------------|---------------------|
| Enacted Budget         | \$146,051,947 | \$157,138,414 | \$157,389,261 | \$171,138,384 | \$341,090,230  | \$400,171,592       |
| FYE Budget             | \$147,614,997 | \$165,690,635 | \$161,538,095 | \$232,159,873 |                |                     |
| Actual Expenditures    | \$123,898,998 | \$142,459,054 | \$140,555,698 | \$153,674,306 |                |                     |
| FY22 Expenditure Trend |               |               |               | \$153,674,306 | \$142,324,685  |                     |

### Monthly Budget Activity

|        | FY22 Adjusted<br>Budget | FY22 Aggregate<br>Expenditures | Remaining Budget<br>Authority | Percent<br>Expended<br>To Date |
|--------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| Jul-21 | \$ 339,090,230          | \$ 6,529,507                   | \$ 332,560,723                | 1.9%                           |
| Aug-21 | \$ 341,090,230          | \$ 20,627,857                  | \$ 320,462,373                | 6.0%                           |
| Sep-21 | \$ 341,090,230          | \$ 35,359,337                  | \$ 305,730,893                | 10.4%                          |
| Oct-21 | \$ 341,090,230          | \$ 47,847,355                  | \$ 293,242,875                | 14.0%                          |
| Nov-21 | \$ 341,090,230          | \$ 58,556,015                  | \$ 282,534,215                | 17.2%                          |
| Dec-21 | \$ 341,090,230          | \$ 71,982,854                  | \$ 269,107,376                | 21.1%                          |
| Jan-22 | \$ 341,090,230          | \$ 83,022,733                  | \$ 258,067,497                | 24.3%                          |

### Monthly Budget Activity

|  | FY22 Adjusted<br>Budget | FY22 Aggregate<br>Expenditures | Remaining Budget<br>Authority | Percent<br>Expended<br>To Date |
|--|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| <i>(Trend based on average monthly expenditures to date)</i> |                         |                                |                               |                                |
| Feb-22   | \$ 341,090,230          | \$ 94,883,123                  | \$ 246,207,107                | 27.8%                          |
| Mar-22   | \$ 341,090,230          | \$ 106,743,514                 | \$ 234,346,716                | 31.3%                          |
| Apr-22   | \$ 341,090,230          | \$ 118,603,904                 | \$ 222,486,326                | 34.8%                          |
| May-22   | \$ 341,090,230          | \$ 130,464,295                 | \$ 210,625,935                | 38.2%                          |
| Jun-22   | \$ 341,090,230          | \$ 142,324,685                 | \$ 198,765,545                | 41.7%                          |

Historical Year End Average

80.8%



# 19D – 681 Department of Education – Subgrantee Assistance

## Subgrantee Assistance

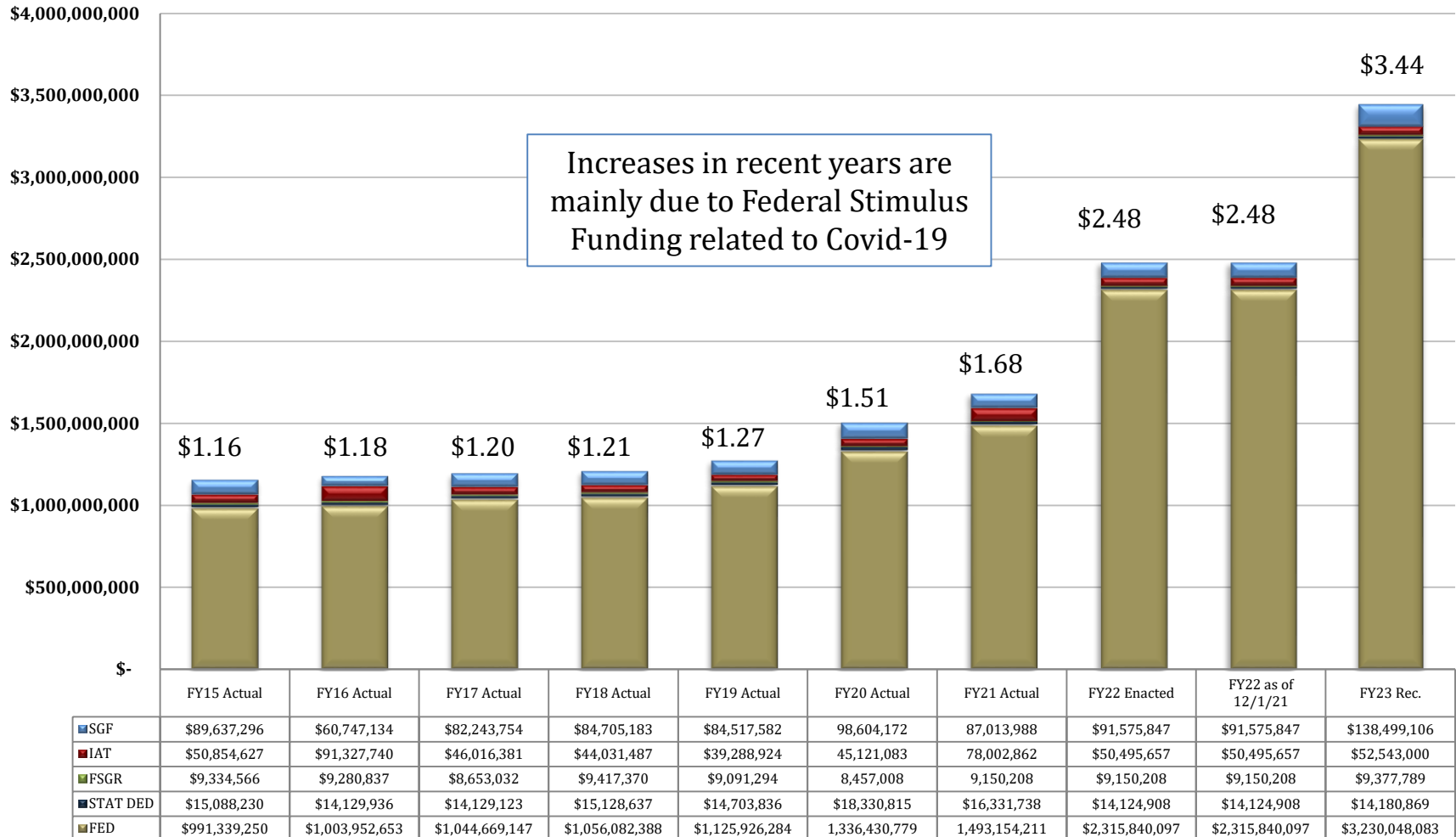




# 19D – 681 Department of Education – Subgrantee Assistance Changes in Funding since FY15

## Total Budget by Fiscal Year and Means of Finance (in \$ billions)

Change from FY15 to FY23 is +198%.  
Change from FY15 to FY21 is +46%.





# 19D – 681 Department of Education – Subgrantee Assistance

**Mission** – To timely and accurately distribute flow-through state and federal funds to local education agencies (LEAs) and other entities.

## Subgrantee Assistance Programs

### Non-Federal Support

The goal of the Non Federal Support Program is that local school boards and other local entities will use flow through funds to support the goal of the Department. No Federal Funding in this program.

### Federal Support

The goal of the Federal Support Program is that local school boards and other local entities will use federal flow-through funds support the goal of the Department. No State General Fund in this program.

| FY23 Expenditures     | Non Federal Support  | Federal Support        | Total                  |
|-----------------------|----------------------|------------------------|------------------------|
| Other Charges         | \$205,018,164        | \$3,230,686,977        | \$3,435,705,141        |
| Interagency Transfers | \$204,811            | \$8,738,895            | \$8,943,706            |
| <b>TOTAL</b>          | <b>\$205,222,975</b> | <b>\$3,239,425,872</b> | <b>\$3,444,648,847</b> |

6%

94%



# 19D – 681 Department of Education – Subgrantee Assistance FY22 Budget and FY23 Recommended SGF Change

## Non-Federal Support Program

| Expenditure Category - Other Charges  | FY22 Budget          | FY23 Change         |
|---|----------------------|---------------------|
| <b>Child Care Assistance Program (CCAP)</b> Early Childhood Services for the ages of birth through 13 years old or to 18 if child with disabilities. <i>(annualize rate increase)</i>   | \$11,200,000         | \$25,000,000        |
| <b>Student Scholarships for Educational Excellence</b> affords low-income families to the participating school of their choice. <i>(FY22 total seats 6,518. Tuition increase of 6.68%, from \$6,511 to \$6,948. FY23 increased to award 256 on waiting list, and 126 new awards)</i>  | \$42,253,707         | \$4,111,482         |
| Cecil J. Picard <b>LA4 Early Childhood</b> Program for PreK classes in public schools from disadvantaged families (200% or less of the Federal Poverty Level) <i>(FY23 increased rate by \$1,000)</i>   | \$27,643,205         | \$17,076,000        |
| <b>Nonpublic School Early Childhood Development (NSECD)</b> Program for PreK to four-year-olds from low-income families (below 200% of the Federal Poverty Level). <i>(FY23 increased rate by \$1,000)</i>  | \$6,436,932          | \$1,404,000         |
| <b>School Choice Program</b> provides certain students with exceptionalities the opportunity to attend schools of their parents' choice that provide special educational services that address the needs of such students. <i>(FY22 total awards of 405 students. FY23 increased to award all 70 students on waiting list, and 9 new awards.)</i> | \$1,117,000          | \$190,135           |
| DCFS supported Cecil J. Picard LA4 Early Childhood Program for PreK classes, before and after care for at-risk four-year old children (IAT)   | \$50,623,000         | \$0                 |
| Education Excellence Fund for PreK through 12th grade instructional enhancement for public school students, including early childhood education programs, remedial instruction and assistance, and other educational programs approved by the legislature   | \$14,180,869         | \$0                 |
| Louisiana Quality Education Support Fund 8(g) student enhancement statewide allocations   | \$1,920,000          |                     |
| Professional Improvement Program is to provide salary increments to approved educators in the public school system  | \$1,571,834          | \$0                 |
| Training, travel, materials and stipends to prepare teachers to improve literacy and content achievement in grades 6-12 relative to the Southern Regional Educational Board   | \$250,000            | \$0                 |
| Supplemental funding to districts that employ teachers who graduate from the Escadrille Louisiana Program   | \$40,000             | \$0                 |
| <b>TOTAL Non-Federal Support Program Other Charges</b>  | <b>\$157,236,547</b> | <b>\$47,781,617</b> |

**FY23 Recommended Total Other Charges Expenditure \$205,018,164 (SGF)**



# 19D – 681 Department of Education – Subgrantee Assistance Non-Federal Support Program

## Student Scholarships for Education Excellence

The **Student Scholarships for Education Excellence Program** (SSEEP) provides low-income families the financial resources to send their children to the non-public schools of their choice.

Launched in 2008 in New Orleans, the Program was expended statewide in 2012. Annually, this program receives approximately 10,000 applications for a Scholarship and affords approximately 7,000 students the opportunity to enroll in a Scholarship-funded seat in a nonpublic school. Over 100 nonpublic schools participate in the program.

To be eligible to participate in the Program, nonpublic schools must be both BESE approved and Brumfield v. Dodd compliant. BESE approval confirms that schools utilize a curriculum of quality at least equal that prescribed for similar public schools. Brumfield v. Dodd compliance confirms that BESE-approved nonpublic schools do not use racially discriminatory policies and practices.

| Student Scholarships for Education Excellence             | 2017-18      | 2018-19      | 2019-20      | 2020-21      | 2021-22      |
|---|--------------|--------------|--------------|--------------|--------------|
|   | Actual       | Actual       | Actual       | Actual       | YTD (Q1+Q2)  |
| SGF Appropriated  | \$42,651,739 | \$41,965,707 | \$41,965,707 | \$41,965,707 | \$42,253,707 |
| Students Served   | 6,742        | 6,747        | 6,405        | 6,138        | 5,762        |
| Average Award   | \$6,165      | \$6,198      | \$6,502      | \$6,648      | \$6,522      |
| Note: 2021-22 average award is a projection for the year. |              |              |              |              |              |





# 19D – 681 Department of Education – Subgrantee Assistance

## Federal Support Program

| Expenditure Category - Other Charges   | FY23 Budget            |
|--|------------------------|
| Budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic <i>(FY23 increase)</i>   | \$1,705,731,933        |
| Title I, Part A and Title I, Part D Neglected & Delinquent funding improves the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas of high concentrations of poverty. Part D provide assistance to meet the special needs of neglected and delinquent children in state operated or supported institutions  | \$379,273,116          |
| School Food and Nutrition is to provide basic nutrition to eligible participants by ensuring those individuals in approved settings will receive nutritious meals which meet federal guidelines  | \$319,465,532          |
| Budget authority for supplemental funding provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), to the Elementary and Secondary School Emergency Relief (ESSER) Fund. This supplemental funding is known as the ESSER II fund, and is to be distributed to local education agencies (LEAs) to address the impact of COVID-19 on schools | \$208,821,488          |
| IDEA Part B, Sections 611 & 619 ensure that all children with disabilities ages 3 through 21 have a free appropriate education that emphasizes special education and related services designed to meet their unique skill level  | \$208,695,573          |
| Child & Adult Food and Nutrition program is to initiate, maintain, and expand non-profit food service programs in non-residential institutions integrating nutritious food with organized care services for enrolled children and adults   | \$88,983,461           |
| Child Care Development Fund (CCDF) represents payments to be made to eligible CCDF providers   | \$80,458,009           |
| Title II - Improving Teacher Quality federal funds are used to improve teaching and learning through sustained and intensive quality professional development  | \$42,360,746           |
| Louisiana Striving Readers Program grant funds are used to raise middle school students' literacy levels in Title 1 eligible schools with significant number of students reading two or more years below grade level   | \$28,580,442           |
| <b>Subtotal Other Charges</b>  | <b>\$3,062,370,300</b> |



# 19D – 681 Department of Education – Subgrantee Assistance

## Federal Support Program

| Expenditure Category - Other Charges (continous)  | FY23 Budget          |
|---|----------------------|
| 21st Century Community Learning Centers creates community learning centers that provide academic enrichment opportunities for children in high poverty and low performing schools   | \$25,957,941         |
| Budget authority for funding provided by the Coronavirus Aid, Relief, and Economic Security (CARES) Act which is provided through the Elementary and Secondary School Emergency Relief (ESSER) Fund. This funding is to be distributed to local education agencies (LEAs) to address the impact of COVID-19 on schools  | \$25,000,000         |
| Comprehensive Literacy State Development Program provides literacy support for schools across the state that have been identified as having low academic performance overall or among certain groups of students. The grant will help schools purchase top-rated reading curricula and instructional materials, provide educators with professional development, implement interventions to support students who struggle with reading, and roll-out evidence-based literacy resources for families | \$19,000,000         |
| Every Student Succeeds Act (ESSA) School Improvement federal funds are used to lessen the gap in low performing schools and student learning in areas such as literacy, English, and mathematics  | \$15,454,553         |
| Title IV, Part A Student Support and Academic Enrichment grants improve academic achievement by increasing the capacity of local educational agencies, schools, and local communities to provide well-rounded educational opportunities and digital literacy for all students   | \$13,802,001         |
| Eligible IDEA Part B, Title II, Part A Basic, and Food and Nutrition expenditures   | \$9,603,244          |
| Preschool Development Grant (PDG) increases access to quality early care and education (ECE) with a focus on economically disadvantaged infants and toddlers, improves the quality of ECE programs, and builds the capacity of local governance and infrastructure to meet the needs of the state's mixed delivery system   | \$9,307,250          |
| Carl Perkins Grant Program strengthens career and technical education through the flow-through component of funding provided by the Louisiana Community and Technical College System (FY23 increased \$227,128)   | \$9,377,789          |
| <b>Subtotal Other Charges</b>   | <b>\$127,502,778</b> |



# 19D – 681 Department of Education – Subgrantee Assistance

## Federal Support Program

| Expenditure Category - Other Charges (continous)  | FY23 Budget         |
|---|---------------------|
| Safe and Supportive Schools purpose is to support statewide measurement of and targeted programmatic interventions to improve conditions for learning to help schools improve safety and reduce substance abuse   | \$8,867,449         |
| Math and Science Partnerships grant funds are used to assist districts as they create opportunities for enhanced and ongoing professional development for mathematics and science teachers  | \$7,193,958         |
| Teacher Incentive Fund (TIF) provides funding for students in high-need schools to ensure better access to effective teachers and principals, especially in hard-to-staff subject areas. The federal TIF grant supports projects designed to reward effective educators and provide leadership opportunities and career pathways to educators | \$5,511,507         |
| Language Acquisition Grant is to help ensure that limited English proficient children and youth, including immigrant children, attain English proficiency   | \$5,127,690         |
| Rural Education Achievement Program assists in small, high poverty, rural school districts meet the mandates of the Every Student Succeeds Act (ESSA)   | \$3,906,335         |
| Believe and Prepare partners with school systems to create a statewide corps of mentor teachers who will work with teachers preparing for certification, grow the number of aspiring teachers in full-year residencies, and increase the number of special education teachers preparing to teach in Louisiana                                 | \$3,900,000         |
| Title I, Part C Migrant Education grants assist in helping migratory children overcome educational disruption, cultural language barriers, social isolation, and other factors that inhibit the ability of such children to achieve high academic standards   | \$2,213,224         |
| Every Student Succeeds Act (ESSA) Charter School federal funds provide financial assistance to the design and initial implementation of charter schools and evaluating the effects on student achievement   | \$1,635,126         |
| <b>Subtotal Other Charges</b>   | <b>\$38,355,289</b> |



# 19D – 681 Department of Education – Subgrantee Assistance

## Federal Support Program

| Expenditure Category - Other Charges (continous)   | FY23 Budget            |
|--|------------------------|
| Trauma Recovery Grant increases access to mental health services to boost academic performance and decrease absence and discipline rates of students who have experienced trauma   | \$1,275,000            |
| McKinney-Vento Homeless grants ensure that all homeless children and youth have equal access to the same free, public education as any non-homeless child or youth through Education for Homeless Children and Youth federal grants  | \$1,123,610            |
| Healthy School Communities project will use the Whole School, Whole Child, Whole Community (WSCC) model as a framework to improve Louisiana students' health and academic achievement through improving statewide school health infrastructure, increasing professional development (PD) and technical assistance (TA) opportunities to support nutrition, physical activity and the management of chronic conditions in school settings | \$60,000               |
| <b>Subtotal</b>  | <b>\$2,458,610</b>     |
| <b>TOTAL Federal Support Program Other Charges</b>   | <b>\$3,230,686,977</b> |



# 19D - 681 Subgrantee Assistance

## Statewide & Non Statewide Adjustments Recommended for FY23

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | IEB | Federal Funds   | Total           | T.O. | Adjustment  |
|-----------------------------|-----------------------|----------------------------------|-----------------------|-----|-----------------|-----------------|------|---|
| \$93,075,847                | \$50,495,657          | \$9,150,661                      | \$14,124,908          |     | \$2,315,840,097 | \$2,482,687,170 | 0    | FY22 Existing Operating Budget as of 12-1-21      |
| (\$1,500,000)               | \$0                   | \$0                              | \$0                   | \$0 | \$0             | (\$1,500,000)   | 0    | Non-recurring Carryforwards                       |
| (\$8,358)                   | \$0                   | \$0                              | \$0                   | \$0 | \$0             | (\$8,358)       | 0    | Office of Technology Services (OTS)               |
| (\$1,508,358)               | \$0                   | \$0                              | \$0                   | \$0 | \$0             | (\$1,508,358)   | 0    | Total Statewide Adjustments                       |
| (\$850,000)                 | \$0                   | \$0                              |                       | \$0 | (\$104,092,201) | (\$104,942,201) | 0    | Total Non-Recurring Other Adjustments             |
| \$22,781,617                | \$2,047,343           | \$227,128                        | \$55,961              | \$0 | \$1,018,300,187 | \$1,043,412,236 | 0    | Total Other Adjustments                           |
| \$25,000,000                | \$0                   | \$0                              | \$0                   | \$0 |                 | \$25,000,000    | 0    | Total Other Annualizations Adjustments            |
| \$138,499,106               | \$52,543,000          | \$9,377,789                      | \$14,180,869          | \$0 | \$3,230,048,083 | \$3,444,648,847 | 0    | Total FY23 Recommended Budget                     |
| \$45,423,259                | \$2,047,343           | \$227,128                        | \$55,961              | \$0 | \$914,207,986   | \$961,961,677   | 0    | Total Adjustments (Statewide and Agency-Specific) |

### Non-recurring Other Adjustments

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds   | Total           | T.O. | Adjustment  |
|-----------------------------|-----------------------|----------------------------------|-----------------------|-----------------|-----------------|------|---|
| (\$850,000)                 | \$0                   | \$0                              | \$0                   | \$0             | (\$850,000)     | 0    | NON FED SUPP -Non-recur one-time funding  |
| \$0                         | \$0                   | \$0                              | \$0                   | (\$104,092,201) | (\$104,092,201) | 0    | FEDERAL SUPPORT -Non-recurs Child Care and Development Fund (CCDF) program funding provided by the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) of 2021. |
| (\$850,000)                 | \$0                   | \$0                              | \$0                   | (\$104,092,201) | (\$104,942,201) | 0    | Total Non-recurring Other Adjustments   |

### Other Annualizations Adjustments

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total        | T.O. | Adjustment  |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|--------------|------|---|
| \$25,000,000                | \$0                   | \$0                              | \$0                   | \$0           | \$25,000,000 | 0    | NON FED SUPP - Annualizes the Child Care Assistance Program (CCAP) rate increase, as well as provide funding for new slots. |
| \$25,000,000                | \$0                   | \$0                              | \$0                   | \$0           | \$25,000,000 | 0    | Total Other Annualizations Adjustments  |



# 19D - 681 Subgrantee Assistance

## Non Statewide Adjustments Recommended for FY23

| Other Adjustments           |                       |                                  |                       |               |                     |          |  |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|---------------------|----------|--|
| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total               | T.O.     | Adjustment   |
| \$0                         | \$2,047,343           | \$0                              | \$55,961              | \$0           | \$2,103,304         | 0        | NON FED SUPP - Increases budget authority to align expenditure with projected revenue collections.   |
| \$1,404,000                 | \$0                   | \$0                              | \$0                   | \$0           | \$1,404,000         | 0        | NON FED SUPP - Provides increased funding for Nonpublic School Early Childhood Development (NSECD), which will increase the rate per pupil by \$1,000. This program provides Pre-K programming in nonpublic schools to four-year-olds from disadvantaged families.   |
| \$17,076,000                | \$0                   | \$0                              | \$0                   | \$0           | \$17,076,000        | 0        | NON FED SUPP - Provides increased funding for the LA 4 Early Childhood Program, which will increase the rate per pupil by \$1,000. This program provides full day Pre-K programming in public schools to four-year-olds from disadvantaged families.   |
| \$190,135                   | \$0                   | \$0                              | \$0                   | \$0           | \$190,135           | 0        | NON FED SUPP - Provides increased funding for the School Choice Program, which should eliminate the waitlist for 70 existing students, as well as fund 9 new awards. This program provides tuition assistance to students with disabilities to attend participating schools that offer special needs programs.   |
| \$4,111,482                 | \$0                   | \$0                              | \$0                   | \$0           | \$4,111,482         | 0        | NON FED SUPP - Provides increased funding for the Student Scholarships for Educational Excellence Program (SSEEP). This adjustment provides funding for an additional 256 awards for students on the waitlist, 126 new awards, and covers an estimated increase in tuition. This program provides students with additional opportunities to attend the participating school of their choice. |
| <b>\$22,781,617</b>         | <b>\$2,047,343</b>    | <b>\$0</b>                       | <b>\$55,961</b>       | <b>\$0</b>    | <b>\$24,884,921</b> | <b>0</b> | <b>Subtotal Other Adjustments</b>  |

Note: Other Adjustments continues on next page



# 19D - 681 Subgrantee Assistance Budget Adjustments Recommended for FY23

| Other Adjustments (continous) |                       |                                  |                       |                 |                 |      |   |
|-------------------------------|-----------------------|----------------------------------|-----------------------|-----------------|-----------------|------|---|
| State General Fund (Direct)   | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds   | Total           | T.O. | Adjustment  |
| \$0                           | \$0                   | \$0                              | \$0                   | \$1,705,731,933 | \$1,705,731,933 | 0    | FEDERAL SUPPORT - Increases budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic.  |
| \$0                           | \$0                   | \$227,128                        | \$0                   | \$0             | \$227,128       | 0    | FEDERAL SUPPORT - Increases budget authority to receive additional funding to strengthen career and technical education. The source of funding is Federal Funds from the Carl D. Perkins Grant from the US Department of Education to the Louisiana Community and Technical College System. |
| \$0                           | \$0                   | \$0                              | \$0                   | (\$60,967,282)  | (\$60,967,282)  | 0    | FEDERAL SUPPORT - Reduces federal grant funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was provided through the U.S. Department of Education, Elementary and Secondary School Emergency Relief Fund (ESSER).  |
| \$0                           | \$0                   | \$0                              | \$0                   | (\$626,464,464) | (\$626,464,464) | 0    | FEDERAL SUPPORT - Reduces federal grant funding provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), to the Elementary and Secondary School Emergency Relief (ESSER II) Fund.   |
| \$22,781,617                  | \$2,047,343           | \$227,128                        | \$55,961              | \$1,018,300,187 | \$1,043,412,236 | 0    | <b>Total Other Adjustments</b>  |





# 19D – 681 Department of Education – Subgrantee Assistance Categorical Expenditures FY21, FY22, and FY23

For FY23 Recommended, the largest Expenditure Category is Other Charges, which makes up 100 percent of Total Expenditures.

The Other Charges expenditure includes funding for early childhood programs, student scholarships, child care assistance, nonpublic school early childhood for low income families, school choice for students with exceptionalities, and federal supported programs such as school food and nutrition, COVID-19 related relief, education for children with disabilities, childcare development, literacy support, academic enrichment, teacher incentive, rural education etc.

The Interagency Transfers expenditure includes payments to other state agencies.

FY21 Total  
\$1,683.6 m.

FY22 Total  
\$2,482.7 m.

FY23 Total  
\$3,444.6 m.

\$4,000,000,000  
\$3,500,000,000  
\$3,000,000,000  
\$2,500,000,000  
\$2,000,000,000  
\$1,500,000,000  
\$1,000,000,000  
\$500,000,000  
\$-

FY23 Federal  
Funds  
increased by  
\$914 m.

## Personal Services

## Operating Expenses

## Professional Services

## Other Charges

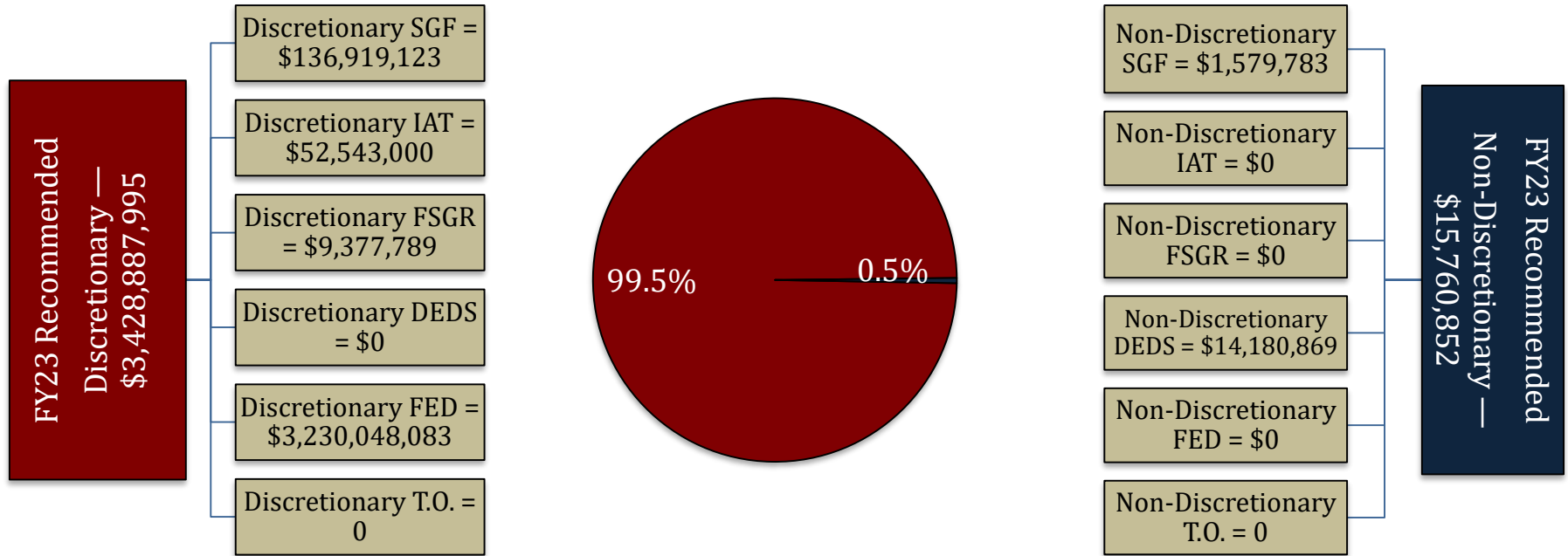
## Acquisitions and Major Repairs

|                       | FY21 ACTUAL     | FY22 EOB as of 12-1-21 | FY23 RECOMMENDED |
|-----------------------|-----------------|------------------------|------------------|
| Salaries              | \$-             | \$-                    | \$-              |
| Other Compensation    | \$-             | \$-                    | \$-              |
| Related Benefits      | \$-             | \$-                    | \$-              |
| Travel                | \$-             | \$-                    | \$-              |
| Operating Services    | \$-             | \$-                    | \$-              |
| Supplies              | \$-             | \$-                    | \$-              |
| Professional Services | \$-             | \$-                    | \$-              |
| Other Charges         | \$1,674,552,800 | \$2,473,735,106        | \$3,435,705,141  |
| Debt Service          | \$-             | \$-                    | \$-              |
| Interagency Transfers | \$9,100,207     | \$8,952,064            | \$8,943,706      |
| Acquisitions          | \$-             | \$-                    | \$-              |
| Major Repairs         | \$-             | \$-                    | \$-              |





# 19D – 681 Department of Education – Subgrantee Assistance FY23 Discretionary/Non-Discretionary Comparison



| Total Discretionary Funding by Office |                         |             |
|---------------------------------------|-------------------------|-------------|
| State Activities                      | \$ 383,007,071          | 10%         |
| <b>Subgrantee Assistance</b>          | <b>\$ 3,428,887,995</b> | <b>87%</b>  |
| Recovery School District              | \$ 121,045,031          | 3%          |
| Minimum Foundation Program            | \$ -                    | 0%          |
| Nonpublic Educational Assistance      | \$ 17,949,124           | 0%          |
| <b>Total Discretionary</b>            | <b>\$ 3,950,889,221</b> | <b>100%</b> |

| Total Non-Discretionary Funding by Type |                      |             |
|---|----------------------|-------------|
| Needed for Debt Service                 | \$ -                 | 0.00%       |
| Constitutional Requirements             | \$ 14,180,869        | 89.98%      |
| Statutory Requirements                  | \$ 1,579,983         | 10.02%      |
| Unavoidable Obligations                 | \$ -                 | 0.00%       |
| <b>Total Non-Discretionary</b>          | <b>\$ 15,760,852</b> | <b>100%</b> |

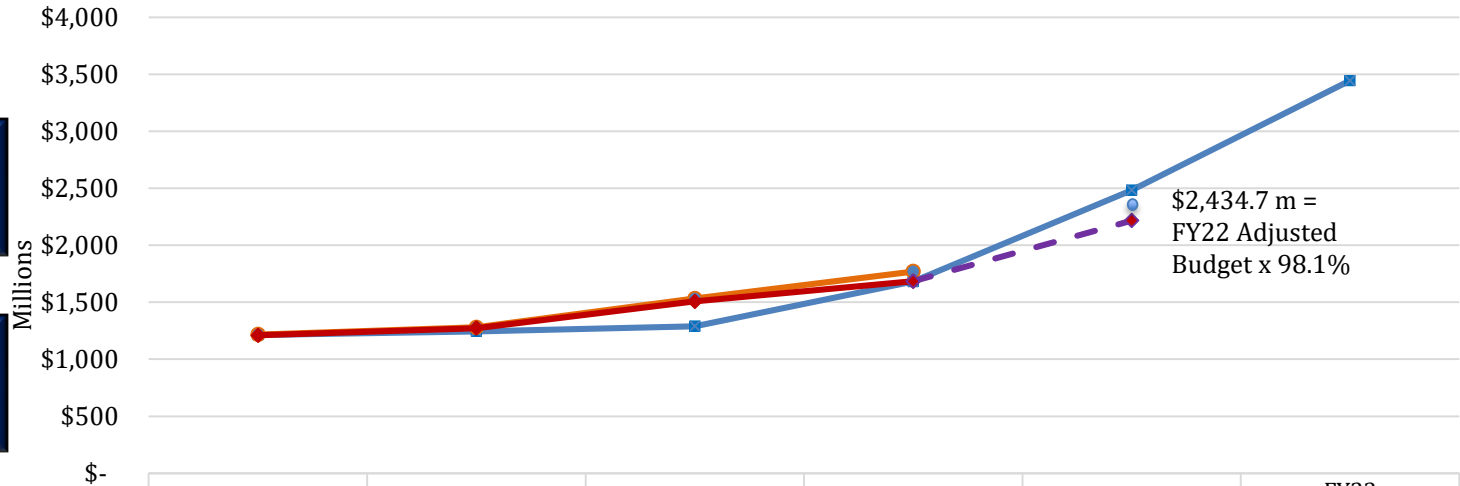


# 19D – 681 Department of Education – Subgrantee Assistance Enacted & FYE Budget vs. Actual Expenditures FY18 to FY21

**FYE Budget = “Fiscal Year End” Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY22, it is as of January.**

**FY22 Known  
Supplemental Needs:  
\$0**

**FY21 General Fund  
Reversions:  
\$3,605,084**



|                        | FY18            | FY19            | FY20            | FY21            | FY22 thru Jan.  | FY23<br>Recommended |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| Enacted Budget         | \$1,214,138,653 | \$1,244,240,553 | \$1,289,087,086 | \$1,680,968,798 | \$2,482,687,170 | \$3,444,648,847     |
| FYE Budget             | \$1,216,924,685 | \$1,280,403,817 | \$1,532,742,147 | \$1,770,326,329 |                 |                     |
| Actual Expenditures    | \$1,209,365,065 | \$1,273,527,919 | \$1,506,943,857 | \$1,683,653,007 |                 |                     |
| FY22 Expenditure Trend |                 |                 |                 | \$1,683,653,007 | \$2,215,573,704 |                     |

## Monthly Budget Activity

|        | FY22 Adjusted<br>Budget | FY22 Aggregate<br>Expenditures | Remaining Budget<br>Authority | Percent<br>Expended<br>To Date |
|--------|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| Jul-21 | \$ 2,481,187,170        | \$ 71,572,275                  | \$ 2,409,614,895              | 2.9%                           |
| Aug-21 | \$ 2,482,687,170        | \$ 345,949,365                 | \$ 2,136,737,805              | 13.9%                          |
| Sep-21 | \$ 2,482,687,170        | \$ 555,419,989                 | \$ 1,927,267,181              | 22.4%                          |
| Oct-21 | \$ 2,482,687,170        | \$ 753,419,989                 | \$ 1,729,267,181              | 30.3%                          |
| Nov-21 | \$ 2,482,687,170        | \$ 939,619,486                 | \$ 1,543,067,684              | 37.8%                          |
| Dec-21 | \$ 2,482,687,170        | \$ 1,091,263,662               | \$ 1,391,423,508              | 44.0%                          |
| Jan-22 | \$ 2,482,687,170        | \$ 1,292,417,994               | \$ 1,190,269,176              | 52.1%                          |

## Monthly Budget Activity

|  | FY22 Adjusted<br>Budget | FY22 Aggregate<br>Expenditures | Remaining Budget<br>Authority | Percent<br>Expended<br>To Date |
|--|-------------------------|--------------------------------|-------------------------------|--------------------------------|
| <i>(Trend based on average monthly expenditures to date)</i> |                         |                                |                               |                                |
| Feb-22   | \$ 2,482,687,170        | \$ 1,477,049,136               | \$ 1,005,638,034              | 59.5%                          |
| Mar-22   | \$ 2,482,687,170        | \$ 1,661,680,278               | \$ 821,006,892                | 66.9%                          |
| Apr-22   | \$ 2,482,687,170        | \$ 1,846,311,420               | \$ 636,375,750                | 74.4%                          |
| May-22   | \$ 2,482,687,170        | \$ 2,030,942,562               | \$ 451,744,608                | 81.8%                          |
| Jun-22   | \$ 2,482,687,170        | \$ 2,215,573,704               | \$ 267,113,466                | 89.2%                          |

Historical Year End Average

98.1%



# 19D – 682 Department of Education - Recovery School District

## Recovery School District





# 19D – 682 Department of Education - Recovery School District



The Recovery School District (RSD) was created in 2003 by the Louisiana Legislature with the mission of turning around the lowest performing schools in the state.

**The RSD is focused on the following school improvement efforts statewide.**

- Authorization and oversight of **Recovery School District Schools**, including Type 5 charter schools in East Baton Rouge Parish and Caddo Parish;
- Completing the rebuilding of school facilities in New Orleans through the **School Facilities Master Plan**;
- Expanding options and access to quality schools in Baton Rouge through the Baton Rouge Achievement Zone partnership and the development of the centralized enrollment system **EnrollBR**;
- Partnering with high quality organizations to **support the transformation of struggling schools** statewide through the School Redesign initiative; and

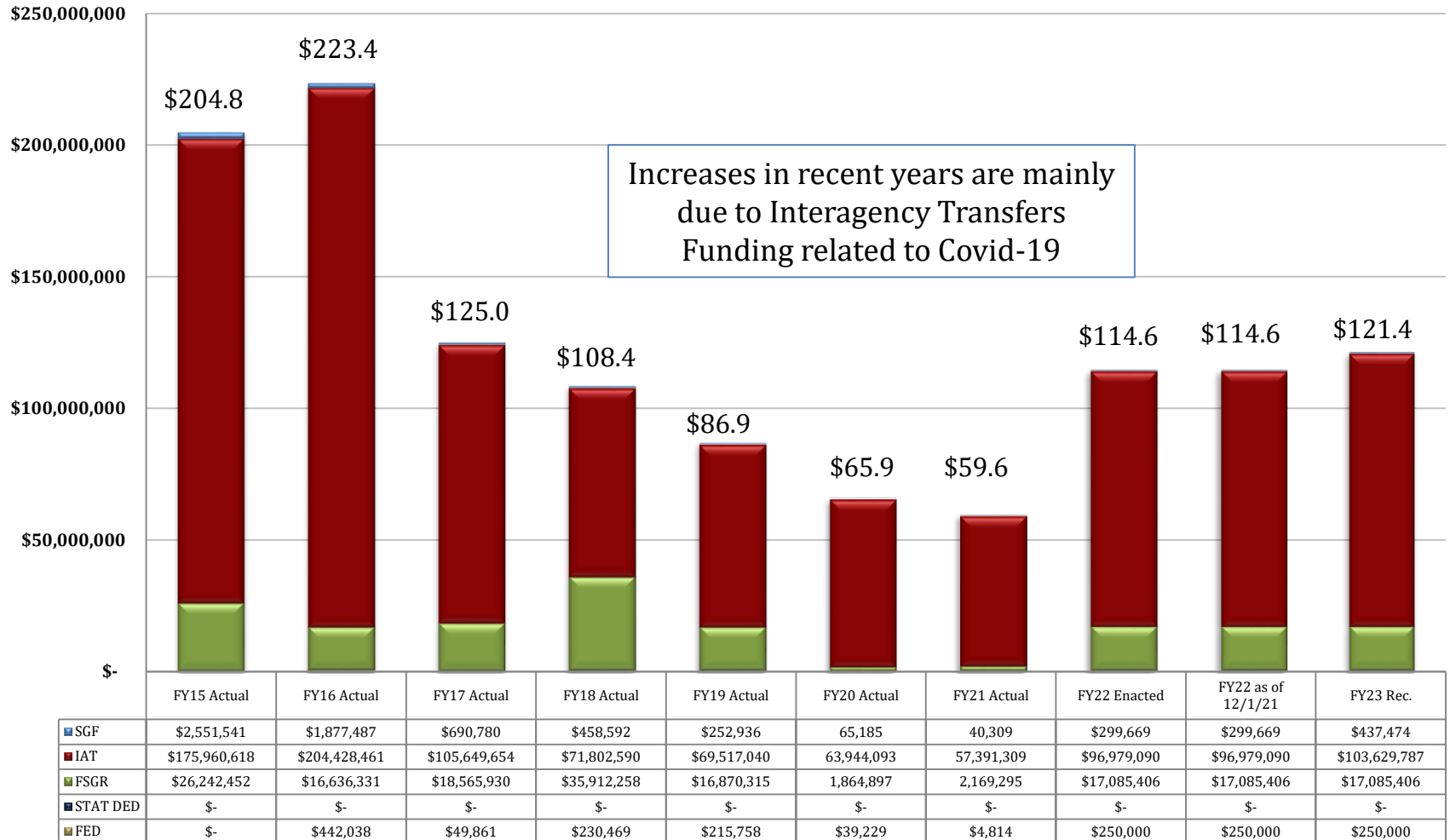
Acting as the **final intervention for schools** that continue to struggle despite plans for redesign or comprehensive school system improvement strategies. Involvement by the RSD can include mergers, closures, or transformation by a charter operator.



# 19D – 682 Department of Education – Recovery School District Changes in Funding since FY15

**Total Budget by Fiscal Year and Means of Finance  
(in \$ millions)**

Change from FY15 to FY23 is -41%.  
Change from FY15 to FY21 is -71%.





# 19D – 682 Department of Education – Recovery School District Statewide Adjustments for FY23 Recommended

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | IEB        | Federal Funds    | Total                | T.O.     | Adjustment   |
|-----------------------------|-----------------------|----------------------------------|-----------------------|------------|------------------|----------------------|----------|--|
| \$299,669                   | \$96,979,090          | \$17,085,406                     |                       |            | \$250,000        | \$114,614,165        | 0        | FY22 Existing Operating Budget as of 12-1-21         |
| \$0                         | (\$2,032)             | (\$883)                          | \$0                   | \$0        | \$0              | (\$2,915)            | 0        | Related Benefits Base Adjustment                     |
| \$0                         | \$3,806               | \$1,655                          | \$0                   | \$0        | \$0              | \$5,461              | 0        | Retirement Rate Adjustment                           |
| \$0                         | \$1,277               | \$555                            | \$0                   | \$0        | \$0              | \$1,832              | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0                         | (\$11,717)            | (\$5,865)                        | \$0                   | \$0        | \$0              | (\$17,582)           | 0        | Salary Base Adjustment                               |
| (\$87,595)                  | (\$34,644)            | \$0                              | \$0                   | \$0        | \$0              | (\$122,239)          | 0        | Risk Management                                      |
| \$0                         | \$8                   | \$0                              | \$0                   | \$0        | \$0              | \$8                  | 0        | UPS Fees   |
| (\$2,905)                   | \$0                   | \$0                              | \$0                   | \$0        | \$0              | (\$2,905)            | 0        | Office of Technology Services (OTS)                  |
| \$3,424                     | \$43,302              | \$4,538                          | \$0                   | \$0        | \$0              | \$51,264             | 0        | 27th Pay Period                                      |
| (\$1,284)                   | \$0                   | \$0                              | \$0                   | \$0        |                  | (\$1,284)            | 0        | Office of State Procurement                          |
| <b>(\$88,360)</b>           | <b>\$0</b>            | <b>\$0</b>                       | <b>\$0</b>            | <b>\$0</b> | <b>\$0</b>       | <b>(\$88,360)</b>    | <b>0</b> | <b>Total Statewide Adjustments</b>                   |
| \$226,165                   | (\$226,165)           |                                  | \$0                   | \$0        | \$0              | \$0                  | 0        | Total Means of Financing Substitution Adjustments    |
| \$0                         | \$6,876,862           | \$0                              | \$0                   | \$0        | \$0              | \$6,876,862          | 0        | Total Other Adjustments                              |
| <b>\$437,474</b>            | <b>\$103,629,787</b>  | <b>\$17,085,406</b>              | <b>\$0</b>            | <b>\$0</b> | <b>\$250,000</b> | <b>\$121,402,667</b> | <b>0</b> | <b>Total FY23 Recommended Budget</b>                 |
| \$137,805                   | \$6,650,697           | \$0                              | \$0                   | \$0        | \$0              | \$6,788,502          | 0        | Total Adjustments (Statewide and Agency-Specific)    |



# 19D – 682 Department of Education – Recovery School District Non Statewide Adjustments for FY23 Recommended

## Means of Financing Substitution Adjustments

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total | T.O. | Adjustment   |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|-------|------|--|
| \$226,165                   | (\$226,165)           | \$0                              | \$0                   | \$0           | \$0   | 0    | RECOVERY SCHOOL -Means of finance adjustment increases State General Fund (Direct) and decreases Interagency Transfers due to depleted set-aside insurance proceeds. |
| \$226,165                   | (\$226,165)           | \$0                              | \$0                   | \$0           | \$0   | 0    | <b>Total Means of Financing Substitution Adjustments</b>   |

## Other Adjustments

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total       | T.O. | Adjustment   |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|-------------|------|--|
| \$0                         | \$6,876,862           | \$0                              | \$0                   | \$0           | \$6,876,862 | 0    | RECOVERY SCHOOL -Provides funding from Interagency Transfers for an authority increase in FY23 to allow for Linwood and Capitol Charter schools to access federal fund awards under federal COVID-19 relief programs. These charter schools have already received subgrantee assistance awards from Louisiana Department of Education (LDOE), and the additional authority will gradually wind down. |
| \$0                         | \$6,876,862           | \$0                              | \$0                   | \$0           | \$6,876,862 | 0    | <b>Total Other Adjustments</b>   |

## Other Technical Adjustments

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total | T.O. | Adjustment  |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|-------|------|---|
| \$0                         | \$0                   | \$0                              | \$0                   | \$0           | \$0   | 0    | RECOVERY SCHOOL -Transfers two (2) positions from Recovery School District to State Activities to properly reflect the organizational structure. These positions were converted from existing job appointments to permanent T.O. positions. |
| \$0                         | \$0                   | \$0                              | \$0                   | \$0           | \$0   | 0    | <b>Total Other Adjustments</b>  |



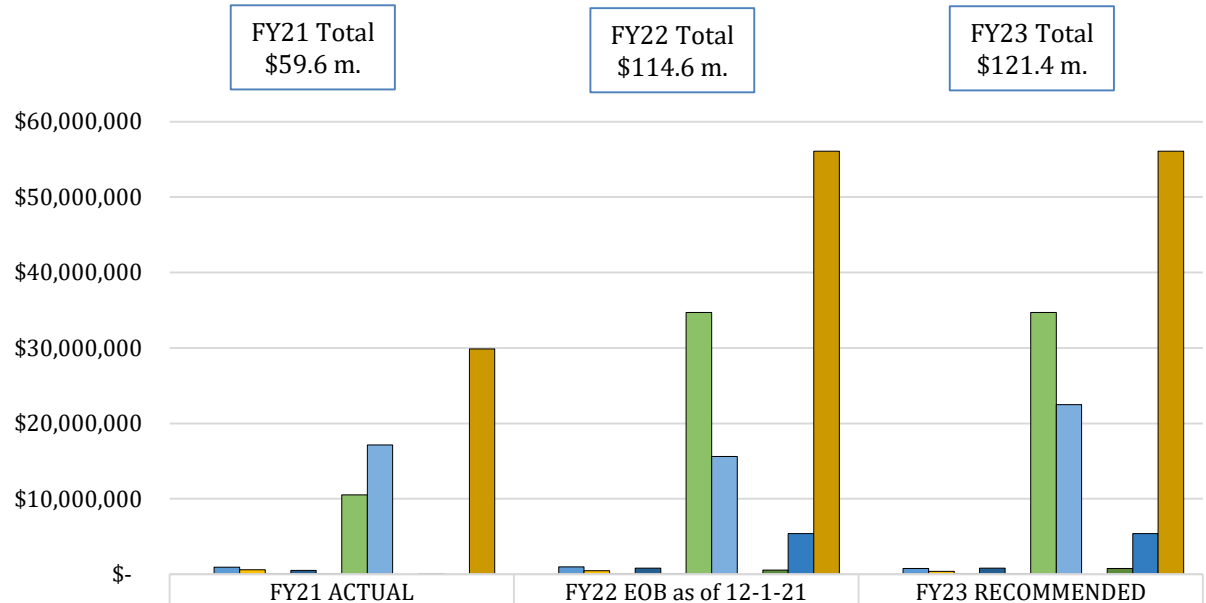
# 19D – 682 Department of Education – Recovery School District Categorical Expenditures FY21, FY22, and FY23

For FY23 Recommended, the largest Expenditure Category is Acquisitions and Major Repairs, which makes up over 46 percent of Total Expenditures.

The Acquisitions and Major Repairs category includes expenditures for construction and repairs associated with the Recovery School District.

The Other Charges category includes expenditures for COVID-19 related federal funds, and Linwood and Capitol High LEA Payments.

Personal Services contributes roughly 1 percent.



## Personal Services

## Operating Expenses

## Professional Services

## Other Charges

## Acquisitions and Major Repairs

|                       |              |                        |                  |
|-----------------------|--------------|------------------------|------------------|
| Salaries              | FY21 ACTUAL  | FY22 EOB as of 12-1-21 | FY23 RECOMMENDED |
| Other Compensation    | \$-          | \$-                    | \$-              |
| Related Benefits      | \$952,146    | \$977,140              | \$766,964        |
| Travel                | \$578,272    | \$450,051              | \$388,469        |
| Operating Services    | \$446        | \$55,534               | \$55,534         |
| Supplies              | \$496,643    | \$784,794              | \$784,794        |
| Professional Services | \$2,818      | \$7,200                | \$7,200          |
| Other Charges         | \$10,510,200 | \$34,711,532           | \$34,711,532     |
| Debt Service          | \$17,142,103 | \$15,591,599           | \$22,468,461     |
| Interagency Transfers | \$-          | \$-                    | \$-              |
| Acquisitions          | \$51,967     | \$560,470              | \$743,868        |
| Major Repairs         | \$-          | \$5,400,000            | \$5,400,000      |
|                       | \$29,871,132 | \$56,075,845           | \$56,075,845     |

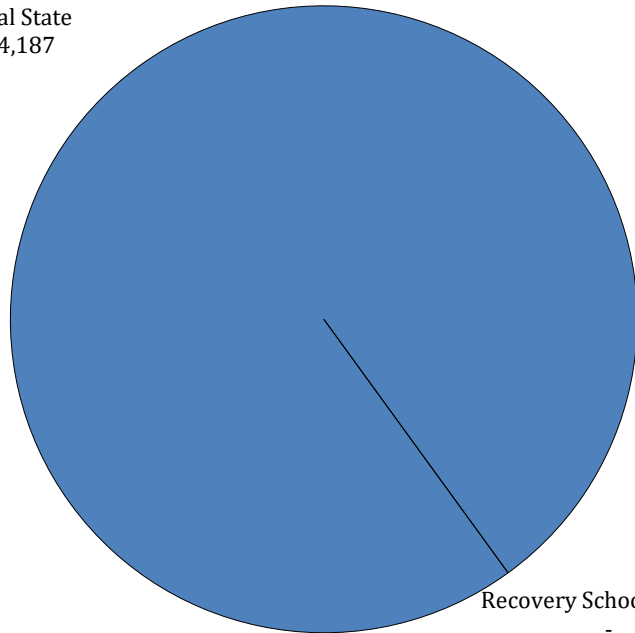




# 19D – 682 Department of Education – Recovery School District FTEs, Authorized T.O., and Other Charges Positions

**FY23 Department Employees  
as a portion of  
FY23 Total State Employees**

Total State  
34,187

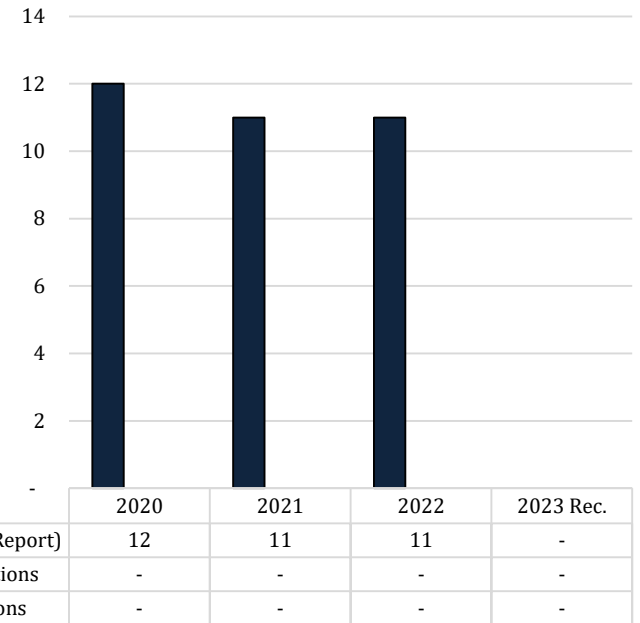


Recovery School District  
-  
0%

FY22 number of funded, but not filled,  
T.O. positions as of January 31 = 0

**Number  
and  
Type  
of  
Positions**

Non T.O. FTE  
Positions



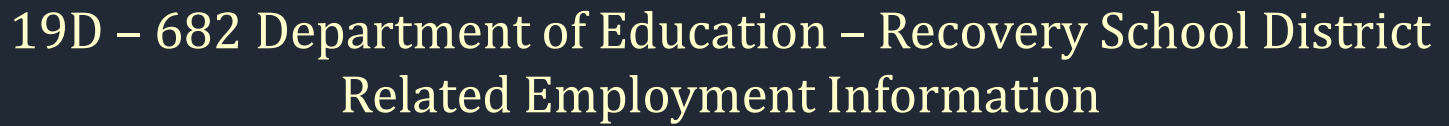
The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

**Authorized T.O. Positions** are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

**Other Charges** positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



1.

Average Non T.O. FTE Pay = \$90,113

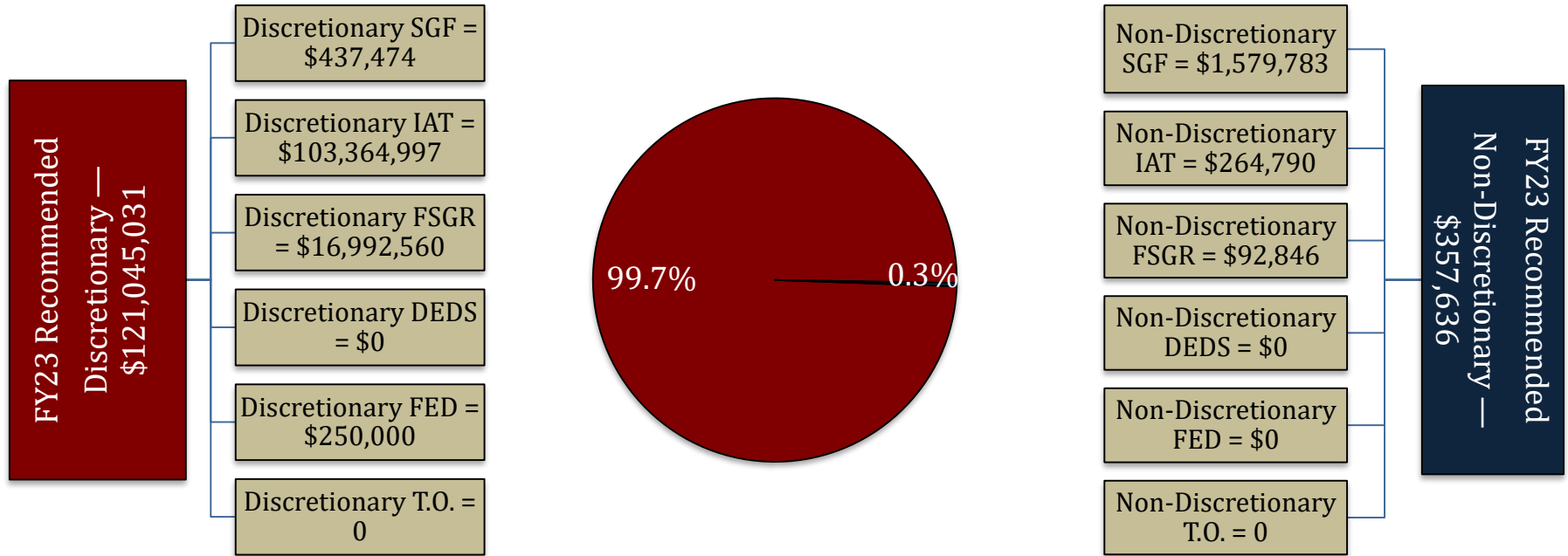
2.

*\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.*

62



# 19D – 682 Department of Education – Recovery School District FY23 Discretionary/Non-Discretionary Comparison



| Total Discretionary Funding by Office |                         |             |
|---------------------------------------|-------------------------|-------------|
| State Activities                      | \$ 383,007,071          | 10%         |
| Subgrantee Assistance                 | \$ 3,428,887,995        | 87%         |
| <b>Recovery School District</b>       | <b>\$ 121,045,031</b>   | <b>3%</b>   |
| Minimum Foundation Program            | \$ -                    | 0%          |
| Nonpublic Educational Assistance      | \$ 17,949,124           | 0%          |
| <b>Total Discretionary</b>            | <b>\$ 3,950,889,221</b> | <b>100%</b> |

| Total Non-Discretionary Funding by Type |                   |             |
|---|-------------------|-------------|
| Needed for Debt Service                 | \$ -              | 0.00%       |
| Constitutional Requirements             | \$ 277,643        | 77.63%      |
| Statutory Requirements                  | \$ -              | 0.00%       |
| Unavoidable Obligations                 | \$ 79,993         | 22.37%      |
| <b>Total Non-Discretionary</b>          | <b>\$ 357,636</b> | <b>100%</b> |

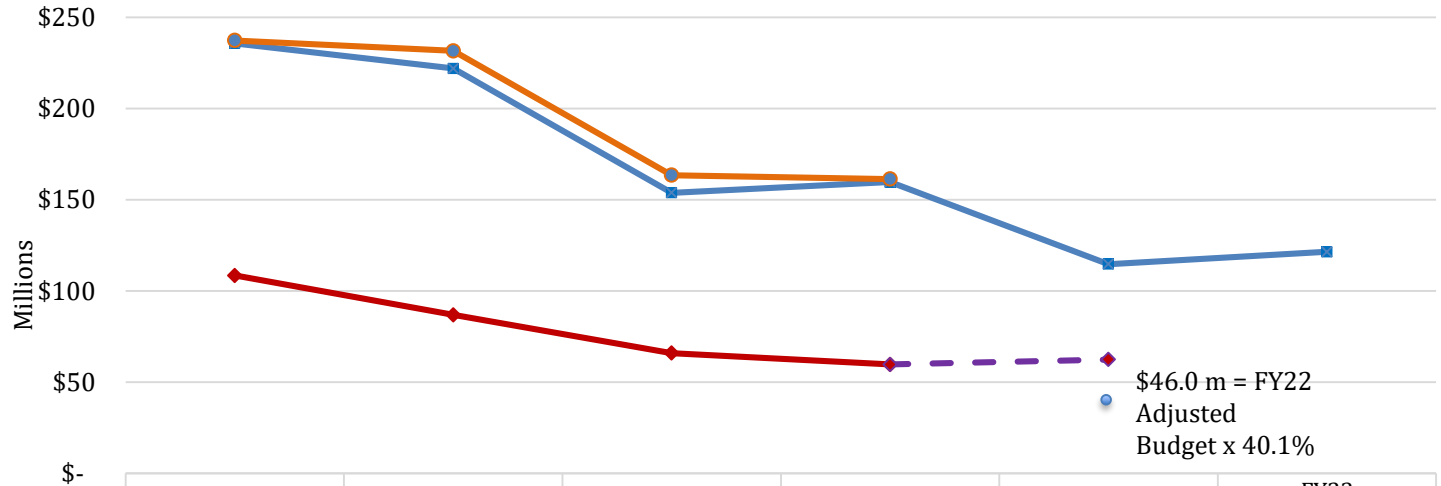


# 19D – 682 Department of Education – Recovery School District Enacted & FYE Budget vs. Actual Expenditures FY18 to FY21

**FYE Budget = “Fiscal Year End” Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY22, it is as of January.**

**FY22 Known  
Supplemental Needs:  
\$0**

**FY21 General Fund  
Reversions:  
\$0**



|                        | FY18          | FY19          | FY20          | FY21          | FY22 thru Jan. | FY23 Recommended |
|------------------------|---------------|---------------|---------------|---------------|----------------|------------------|
| Enacted Budget         | \$235,668,561 | \$221,953,612 | \$153,733,747 | \$159,608,518 | \$114,614,165  | \$121,402,667    |
| FYE Budget             | \$237,295,483 | \$231,585,012 | \$163,467,532 | \$161,358,223 |                |                  |
| Actual Expenditures    | \$108,403,910 | \$86,856,049  | \$65,913,404  | \$59,605,726  |                |                  |
| FY22 Expenditure Trend |               |               |               | \$59,605,726  | \$62,398,920   |                  |

## Monthly Budget Activity

|        | FY22 Adjusted Budget | FY22 Aggregate Expenditures | Remaining Budget Authority | Percent Expended To Date |
|--------|----------------------|-----------------------------|----------------------------|--------------------------|
| Jul-21 | \$ 114,614,165       | \$ 168,438                  | \$ 114,445,727             | 0.1%                     |
| Aug-21 | \$ 114,614,165       | \$ 6,767,744                | \$ 107,846,421             | 5.9%                     |
| Sep-21 | \$ 114,614,165       | \$ 11,326,740               | \$ 103,287,425             | 9.9%                     |
| Oct-21 | \$ 114,614,165       | \$ 18,446,914               | \$ 96,167,251              | 16.1%                    |
| Nov-21 | \$ 114,614,165       | \$ 25,054,550               | \$ 89,559,615              | 21.9%                    |
| Dec-21 | \$ 114,614,165       | \$ 32,646,117               | \$ 81,968,048              | 28.5%                    |
| Jan-22 | \$ 114,614,165       | \$ 36,399,370               | \$ 78,214,795              | 31.8%                    |

## Monthly Budget Activity

|  | FY22 Adjusted Budget | FY22 Aggregate Expenditures | Remaining Budget Authority | Percent Expended To Date |
|--|----------------------|-----------------------------|----------------------------|--------------------------|
| <i>(Trend based on average monthly expenditures to date)</i> |                      |                             |                            |                          |
| Feb-22   | \$ 114,614,165       | \$ 41,599,280               | \$ 73,014,885              | 36.3%                    |
| Mar-22   | \$ 114,614,165       | \$ 46,799,190               | \$ 67,814,975              | 40.8%                    |
| Apr-22   | \$ 114,614,165       | \$ 51,999,100               | \$ 62,615,065              | 45.4%                    |
| May-22   | \$ 114,614,165       | \$ 57,199,010               | \$ 57,415,155              | 49.9%                    |
| Jun-22   | \$ 114,614,165       | \$ 62,398,920               | \$ 52,215,245              | 54.4%                    |

Historical Year End Average

40.1%



# 19D – 695 Department of Education Minimum Foundation Program

## Minimum Foundation Program



FY23  
BUDGET



# 19D – 695 Department of Education – Minimum Foundation Program Changes in Funding since FY15

**Total Budget by Fiscal Year and Means of Finance  
(in \$ billions)**

Change from FY15 to FY23 is +11%.  
Change from FY15 to FY21 is +5%.





# 19D – 695 Department of Education - Minimum Foundation Program Statewide and Non Statewide Adjustments Recommended for FY23

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | IEB | Federal Funds | Total           | T.O. | Adjustment  |
|-----------------------------|-----------------------|----------------------------------|-----------------------|-----|---------------|-----------------|------|---|
| \$3,517,540,390             | \$0                   |                                  | \$397,529,785         | \$0 | \$0           | \$3,915,070,175 | 0    | FY22 Existing Operating Budget as of 12-1-21      |
| \$0                         | \$0                   | \$0                              | \$0                   | \$0 | \$0           | \$0             | 0    | Total Statewide Adjustments                       |
| \$97,816,496                | \$0                   | \$0                              | (\$97,816,496)        | \$0 | \$0           | \$0             | 0    | Total Means of Financing Substitution Adjustments |
| \$148,434,227               | \$0                   | \$0                              | \$0                   | \$0 | \$0           | \$148,434,227   | 0    | Total Other Adjustments                           |
| (\$18,000,000)              | \$0                   | \$0                              | \$0                   | \$0 | \$0           | (\$18,000,000)  | 0    | Total Workload Adjustments                        |
| \$3,745,791,113             | \$0                   | \$0                              | \$299,713,289         | \$0 | \$0           | \$4,045,504,402 | 0    | Total FY23 Recommended Budget                     |
| \$228,250,723               | \$0                   | \$0                              | (\$97,816,496)        | \$0 | \$0           | \$130,434,227   | 0    | Total Adjustments (Statewide and Agency-Specific) |

## Other Adjustments

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total         | T.O. | Adjustment  |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|---------------|------|---|
|                             |                       |                                  |                       |               |               |      | MFP - Provides an across-the-board \$1,500 certificated teacher pay raise and the associated employer retirement contribution for K-12 classroom educators and other certificated personnel, and an across-the-board \$750 pay raise and the associated employer retirement contribution for noncertificated personnel. |
| \$148,434,227               | \$0                   | \$0                              | \$0                   | \$0           | \$148,434,227 | 0    |   |
| \$148,434,227               | \$0                   | \$0                              | \$0                   | \$0           | \$148,434,227 | 0    | Total Other Adjustments   |

## Workload Adjustments

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total          | T.O. | Adjustment  |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|----------------|------|---|
|                             |                       |                                  |                       |               |                |      | MFP - Adjusts funding in the MFP based on the most recent projections of the cost to fully fund the existing formula. |
| (\$18,000,000)              | \$0                   | \$0                              | \$0                   | \$0           | (\$18,000,000) | 0    |   |
| (\$18,000,000)              | \$0                   | \$0                              | \$0                   | \$0           | (\$18,000,000) | 0    | Total Workload Adjustments  |

Source: Division of Administration Office of Planning and Budget Adjustment Report



# 19D – 695 Department of Education - Minimum Foundation Program Non Statewide Adjustments Recommended for FY23

## Means of Financing Substitution Adjustments

| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total | T.O. | Adjustment   |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|-------|------|--|
| \$114,503,396               | \$0                   | \$0                              | (\$114,503,396)       | \$0           | \$0   | 0    | MFP - Means of finance adjustment increases State General Fund (Direct) and decreases Statutory Dedications out of the Lottery Proceeds Fund to remove a prior year fund balance.  |
| \$10,230,389                | \$0                   | \$0                              | (\$10,230,389)        | \$0           | \$0   | 0    | MFP - Means of finance adjustment increases State General Fund (Direct) and decreases Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund to remove a prior year fund balance.                         |
| (\$9,900,000)               | \$0                   | \$0                              | \$9,900,000           | \$0           | \$0   | 0    | MFP - Means of finance substitution adjusts State General Fund (Direct) and Statutory Dedications out of the Lottery Proceeds Fund based on the most recent Revenue Estimating Conference (REC) forecast.                            |
| (\$17,017,289)              | \$0                   | \$0                              | \$17,017,289          | \$0           | \$0   | 0    | MFP - Means of finance substitution adjusts State General Fund (Direct) and Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund based on the most recent Revenue Estimating Conference (REC) forecast. |
| \$97,816,496                | \$0                   | \$0                              | (\$97,816,496)        | \$0           | \$0   | 0    | <b>Total Means of Financing Substitution Adjustments</b>   |





# 19D – 695 Department of Education – Minimum Foundation Program

## Categorical Expenditures

### FY21, FY22, and FY23

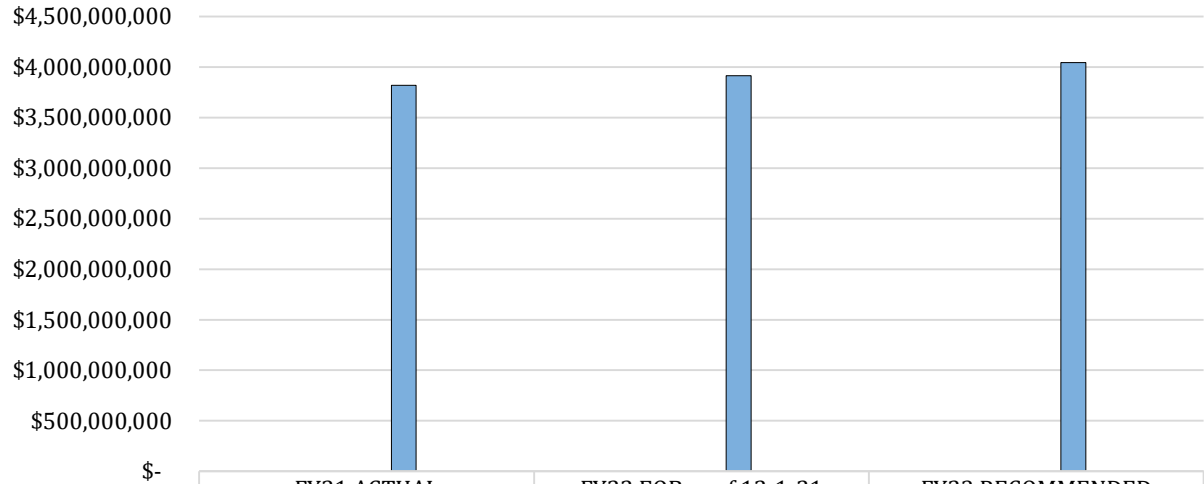
For FY23 Recommended, the largest Expenditure Category is Other Charges, which makes up 100 percent of Total Expenditures.

The Other Charges category includes formula funding allocation to local educational agencies, parish, city, and other local school systems, including the Special School District, Recovery School District, Louisiana School for Math, Science and Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA), Thrive Academy, Charter Schools, the Office of Juvenile Justice, and the Louisiana State University and Southern University Lab Schools.

FY21 Total  
\$3,819.4 m.

FY22 Total  
\$3,915.1 m.

FY23 Total  
\$4,045.5 m.



#### Personal Services

#### Operating Expenses

#### Professional Services

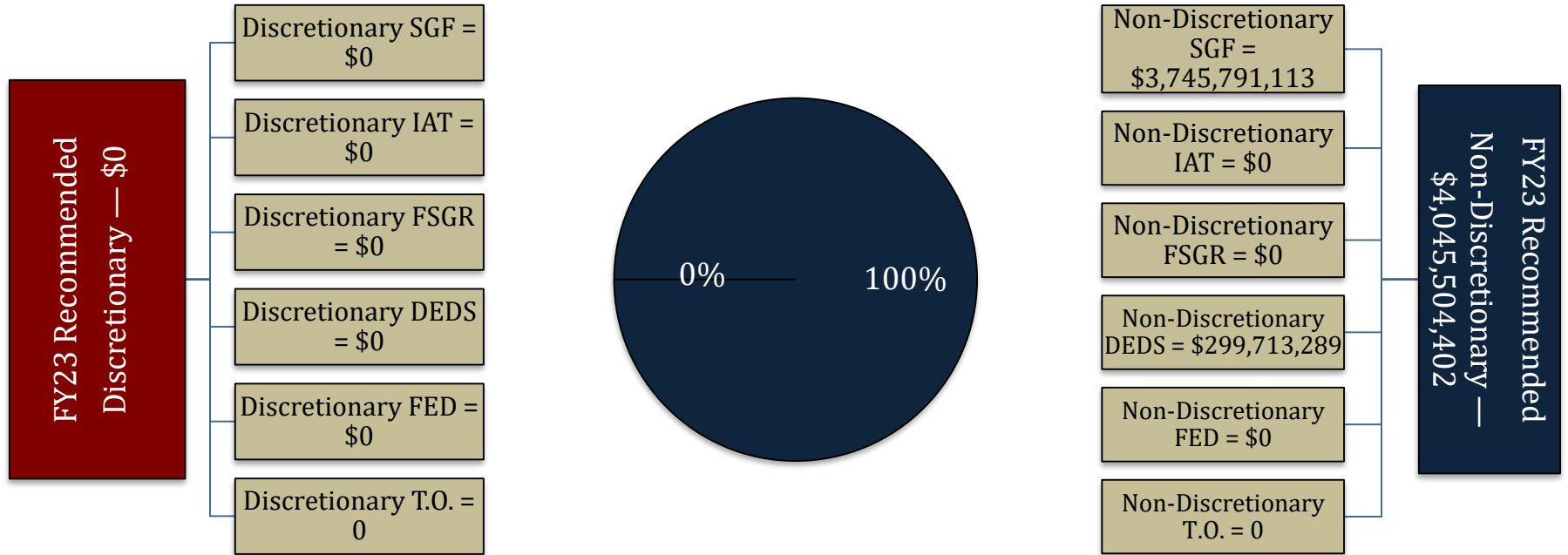
#### Other Charges

#### Acquisitions and Major Repairs

|                       | FY21 ACTUAL     | FY22 EOB as of 12-1-21 | FY23 RECOMMENDED |
|-----------------------|-----------------|------------------------|------------------|
| Salaries              | \$-             | \$-                    | \$-              |
| Other Compensation    | \$-             | \$-                    | \$-              |
| Related Benefits      | \$-             | \$-                    | \$-              |
| Travel                | \$-             | \$-                    | \$-              |
| Operating Services    | \$-             | \$-                    | \$-              |
| Supplies              | \$-             | \$-                    | \$-              |
| Professional Services | \$-             | \$-                    | \$-              |
| Other Charges         | \$3,819,385,774 | \$3,915,070,175        | \$4,045,504,402  |
| Debt Service          | \$-             | \$-                    | \$-              |
| Interagency Transfers | \$-             | \$-                    | \$-              |
| Acquisitions          | \$-             | \$-                    | \$-              |
| Major Repairs         | \$-             | \$-                    | \$-              |



# 19D – 695 Department of Education – Minimum Foundation Program FY23 Discretionary/Non-Discretionary Comparison



| Total Discretionary Funding by Office |                         |             |
|---------------------------------------|-------------------------|-------------|
| State Activities                      | \$ 383,007,071          | 10%         |
| Subgrantee Assistance                 | \$ 3,428,887,995        | 87%         |
| Recovery School District              | \$ 121,045,031          | 3%          |
| <b>Minimum Foundation Program</b>     | <b>\$ -</b>             | <b>0%</b>   |
| Nonpublic Educational Assistance      | \$ 17,949,124           | 0%          |
| <b>Total Discretionary</b>            | <b>\$ 3,950,889,221</b> | <b>100%</b> |

| Total Non-Discretionary Funding by Type |                         |             |
|---|-------------------------|-------------|
| Needed for Debt Service                 | \$ -                    | 0.00%       |
| Constitutional Requirements             | \$ 4,045,504,402        | 100.00%     |
| Statutory Requirements                  | \$ -                    | 0.00%       |
| Unavoidable Obligations                 | \$ -                    | 0.00%       |
| <b>Total Non-Discretionary</b>          | <b>\$ 4,045,504,402</b> | <b>100%</b> |

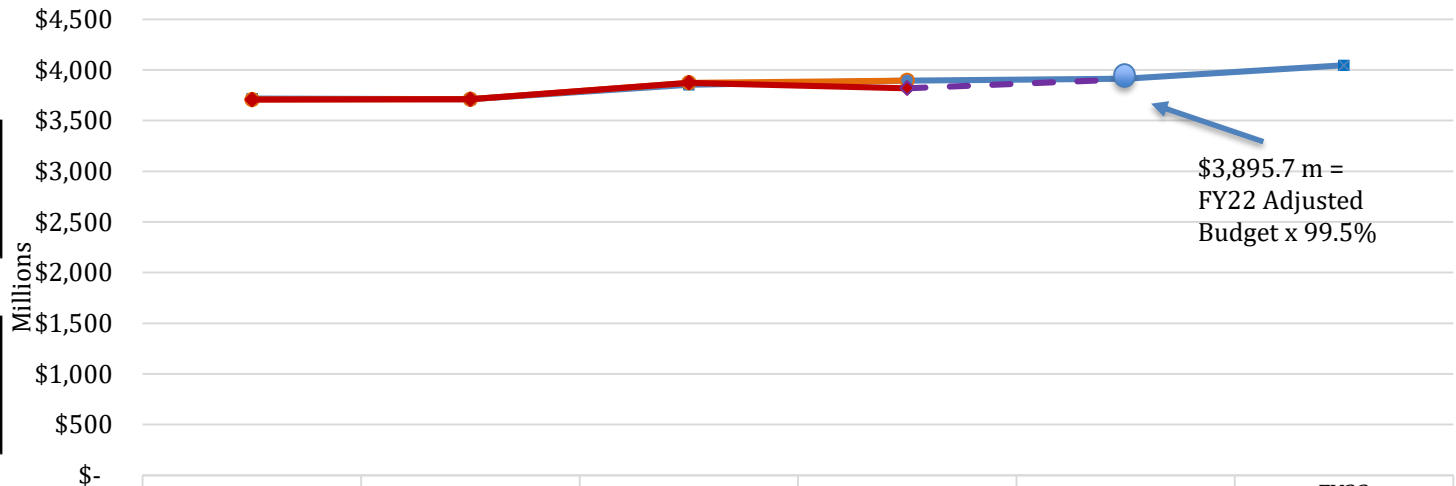


# 19D – 695 Department of Education – Minimum Foundation Program Enacted & FYE Budget vs. Actual Expenditures FY18 to FY21

**FYE Budget = “Fiscal Year End” Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY22, it is as of January.

**FY22 Known  
Supplemental Needs:  
\$0**

**FY21 General Fund  
Reversions:  
\$349,926**



|                        | FY18            | FY19            | FY20            | FY21            | FY22 thru Jan.  | FY23 Recommended |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Enacted Budget         | \$3,717,667,944 | \$3,710,020,377 | \$3,853,234,519 | \$3,895,695,015 | \$3,915,070,175 | \$4,045,504,402  |
| FYE Budget             | \$3,707,667,944 | \$3,710,020,377 | \$3,873,018,637 | \$3,895,695,015 |                 |                  |
| Actual Expenditures    | \$3,707,203,252 | \$3,709,917,445 | \$3,872,729,662 | \$3,819,385,774 |                 |                  |
| FY22 Expenditure Trend |                 |                 |                 | \$3,819,385,774 | \$3,906,537,703 |                  |

## Monthly Budget Activity

|        | FY22 Adjusted Budget | FY22 Aggregate Expenditures | Remaining Budget Authority | Percent Expended To Date |
|--------|----------------------|-----------------------------|----------------------------|--------------------------|
| Jul-21 | \$ 3,915,070,175     | \$ 339,528,517              | \$ 3,575,541,658           | 8.7%                     |
| Aug-21 | \$ 3,915,070,175     | \$ 663,031,800              | \$ 3,252,038,375           | 16.9%                    |
| Sep-21 | \$ 3,915,070,175     | \$ 986,188,172              | \$ 2,928,882,003           | 25.2%                    |
| Oct-21 | \$ 3,915,070,175     | \$ 1,309,344,544            | \$ 2,605,725,631           | 33.4%                    |
| Nov-21 | \$ 3,915,070,175     | \$ 1,632,500,916            | \$ 2,282,569,259           | 41.7%                    |
| Dec-21 | \$ 3,915,070,175     | \$ 1,955,657,288            | \$ 1,959,412,887           | 50.0%                    |
| Jan-22 | \$ 3,915,070,175     | \$ 2,278,813,660            | \$ 1,636,256,515           | 58.2%                    |

## Monthly Budget Activity

|  | FY22 Adjusted Budget | FY22 Aggregate Expenditures | Remaining Budget Authority | Percent Expended To Date |
|--|----------------------|-----------------------------|----------------------------|--------------------------|
| <i>(Trend based on average monthly expenditures to date)</i> |                      |                             |                            |                          |
| Feb-22   | \$ 3,915,070,175     | \$ 2,604,358,469            | \$ 1,310,711,706           | 66.5%                    |
| Mar-22   | \$ 3,915,070,175     | \$ 2,929,903,277            | \$ 985,166,898             | 74.8%                    |
| Apr-22   | \$ 3,915,070,175     | \$ 3,255,448,086            | \$ 659,622,089             | 83.2%                    |
| May-22   | \$ 3,915,070,175     | \$ 3,580,992,894            | \$ 334,077,281             | 91.5%                    |
| Jun-22   | \$ 3,915,070,175     | \$ 3,906,537,703            | \$ 8,532,472               | 99.8%                    |

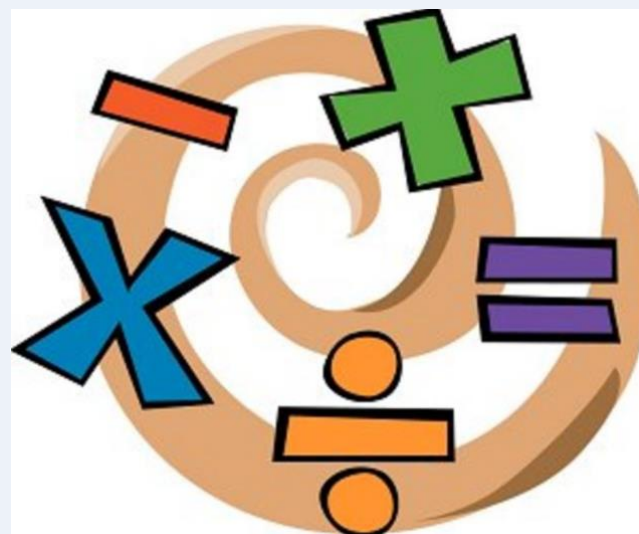
Historical Year End Average

99.5%



# 19D – 695 Department of Education - Minimum Foundation Program

## Minimum Foundation Program



MFP  
FORMULA



## 19D – 695 Department of Education - Minimum Foundation Program

# Types of K-12 School Finance Funding Formulas

- ***Student-base foundation***: Districts receive a base amount of funding per student, with additional money or weights added to provide additional support to students with higher need. (34)\* (LA)
- ***Resource-based allocation***: All districts receive a minimum base amount of resources. Resources could be staffing, services or programs, and are often based on a ratio of students to staffing. (10)\*
- ***Guaranteed tax base/tax-levy equalization***: funding levels are determined by a formula that equalizes the taxes paid on the base amount of property within the district. The state provides higher levels of funding to lower property-wealthy districts than higher property-wealthy districts. (2)\*
- ***Hybrid model***: Hybrid models often combine aspects of student-based foundation models, resource-based allocation models and various cost factors. (5)\*



## 19D – 695 Department of Education - Minimum Foundation Program



The base cost for each district was calculated at \$4,015 per pupil multiplied by the weighted count. The proportion of the total funding that is provided by the state versus the local district is based on district wealth.

The **Minimum Foundation Program (MFP)** calculates the minimum cost of an education in local educational agencies and allocates funds to parish, city, and other local school systems based on state basic support and local revenue collections, and student and school types, including Recovery School District, Louisiana State University and Southern University Lab Schools, Louisiana School for Math, Science and the Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA), Thrive Academy, Legacy and New Type 2 Charter Schools, and the Office of Juvenile Justice schools.



## 19D – 695 Department of Education - Minimum Foundation Program



All funding in MFP program are  
State Funds. BESE is charged  
with developing and submitting  
the MFP to the Louisiana  
Legislature for consideration  
each year.

The Louisiana state constitution requires the state Board of Elementary and Secondary Education (BESE) to “annually develop and adopt a formula which shall be used to determine the cost of a minimum foundation program of education in all public elementary and secondary schools...” The MFP formula includes provisions to account for factors such as : student needs, wealth, and rewards for local tax effort. **The formula ensures that the average state share of the cost of education is 65% and the school systems share on average is 35% of the cost.**





## 19D – 695 – Department of Education -Minimum Foundation Program Proposed Changes to FY2022-23 MFP Formula

### *BESE submitted the adopted changes to the formula to include:*

1. Base Per Pupil Amount - Maintain the current MFP base per pupil amount in Level 1 of the formula equal to \$4,015;
2. Pay Raises - Include a pay raise of \$1,500 for certificated staff and \$750 for non-certificated support staff plus applicable retirement contributions as proposed by the Governor in the 2022-2023 Executive Budget.
3. Mentor Stipends – Add a funding allocation in Level 4, Supplementary Allocations, for an annual \$2,000 stipend for each certificated mentor teacher or teacher serving as the assigned mentor of record supporting undergraduate or post baccalaureate resident teachers.
4. Career Development Fund - Expand the allowable uses of the Career Development Fund (CDF) allocation in Level 4, Supplementary Allocations, to include course tuition in career and technical education;
5. Supplemental Course Allocation - Increase the per pupil allocation amount of the Supplemental Course Allocation (SCA) in Level 4, Supplementary Allocations, by \$11 per pupil from \$59.00 to \$70.00.
6. Special School District to the formula – Added to the formula per RS17:1945.2 passed in the 2021 Session of the Legislature





# 19D – 695 Department of Education - Minimum Foundation Program

## FY2022-2023 MFP Proposed Budget Letter (Simulation)

**TABLE 1: STATE LEVEL SUMMARY**

| MFP Formula Items   | FY2022-23 MFP<br>Budget Letter<br>March 2022 |
|---|--|
| <b>Level 1 State Cost Allocation</b>  | \$2,437,613,240                              |
| <b>Level 2 Incentive for Local Effort</b>   | \$511,118,567                                |
| <b>Level 3 Legislative Allocations</b><br>(Continuation of Prior Year Pay Raises, Historical Formula Allocation, Mandated Costs)  | \$603,446,794                                |
| <b>Level 4 Supplementary Funding</b> (Placeholder)<br>(International Language/Escadrille Associate Program Salary and Stipend, Career Development, High Cost Services, Supplemental Course Allocation<br><b>Proposed at \$70 per student</b> , FY2019-20 Certificated & Non-Certificated Pay Raises, FY2021-22 Certificated & Non-Certificated Pay Raises), <b>Proposed FY22-23 Certificated and Non-Certificated Pay Raises, and Proposed Certificated Mentor Teacher Stipends</b> ) | \$393,074,425                                |
| <b>Allocations for Other Public Schools</b><br>(Lab Schools, State Schools, Legacy Type 2 Charter Schools, and <b>Proposed Special School District (SSD)</b> )  | \$62,629,491                                 |
| <b>Prior Year Audit Adjustments</b>   | <b>(\$2,048,105)</b>                         |
| <b>Mid-Year Student Allocations</b> (Placeholder)   | \$2,290,651                                  |
| <b>Total MFP State Cost Allocation</b>  | <b>\$4,008,125,063</b>                       |



# 19D – 695 Department of Education - Minimum Foundation Program - Formula

## MFP Formula Procedures

- Preliminary Allocation schedule of the proposed formula submits to the Joint Legislative Committee on the Budget, House Education Committee and Senate Education Committee no later than March 15;
- Final allocation to be determined no later than June 30 of the preceding fiscal year.

## MFP Formula Payments

- Payment will be made monthly except Level 4 allocation as data becomes available;
- Payment can be adjusted if the city, parish, or other school systems and schools have documented growth in students prior to the annual Mid-Year students counts in October and February;
- Any audit findings of the systems' or schools' data used to determine the allocation may result in changes made in the following school year.

## 70% Expenditure Requirement

To provide for appropriate accountability of the state funds, at Least 70% of the city, parish, or local public school system or other public school general fund expenditures are in the areas of instruction and school administration at the school building level.



# 19D – 695 Department of Education - Minimum Foundation Program - Formula

## LEVEL 1



## LEVEL 2



## LEVEL 3



Determines the minimum cost of education based on the education needs of each students.

Provides an incentive for city and parish school systems to support education in their communities above the minimum.

Provides specific legislative education funding to city and parish school systems for continuing teacher and support worker pay raises (*originally provided in the 2000s*), the historical formula calculation, and mandated operating costs.

## LEVEL 4



## ADJUSTMENTS

1. Supplemental funding to meet specific needs at city, parish, or other local school systems including Foreign Associate Teacher Salary and Stipends Allocation, Career Development Allocation, High Cost Services Allocation, Supplemental Course Allocation, and **Mentor Teacher Stipends (new)**.

2. Certified and Support Worker Pay Raises – Funding for the continuation of pay raise in 2019-20, 2021-22 and **2022-23 (new)**. Certified personnel and support worker pay raise are \$1,000/\$500, \$800/\$400, and **\$1,500/\$750** respectively for the three years.

3. Allocations for State Approved public school systems or schools including Legacy Type 2 Charter schools, Louisiana State University, Southern University and ULL Lab Schools, New Orleans Center for the Creative Arts (NOCCA), Louisiana School for Math, Science, and the Arts (LSMSA), THRIVE Academy, Office of Juvenile Justice (OJJ) schools, and the **Special School District (SSD) (new)**.

MFP funding is allocated in July but adjusted during the fiscal year to incorporate the students increases and decreases reported by the school systems during the most recent October and February student counts.



# 19D – 695 Department of Education - Minimum Foundation Program - Formula

## LEVEL 1 Calculation: State and Local Cost Allocation

### 1. Determine Educational Costs

Total Educational Costs = Total Weighted  
Student Membership Count x State Base  
Cost Per Pupil (\$4,015)

#### Student Weight Categories:

- Low income and English Language Learner
- Career and Technical Education
- Special Education
- Gifted and Talented
- Economy of Scale

### 2. Determine State and Local Cost Allocation

The Total MFP Educational Costs are shared between the State and the city or parish school systems. The allocation is determined based on the potential of school systems to generated local revenue. The potential wealth is measured by three factors: Local Property Tax Revenue Contribution, Local Sales Tax Revenue Contribution, and Other Local Revenue Contribution.

## LEVEL 2 Calculation: Incentive for Local Effort

It is based on the following sources of revenue: Total Sales Tax, Total Property Tax, State and Federal Revenue in Lieu of Taxes, and 50% Earnings on Property Revenue.

Note: Level 1&2 calculation are demonstrated with examples of three districts at the “Related Information” section.

Source: Proposed “FY 2022-2023 Minimum Foundation Program Formula” approved by BESE.



# 19D – 695 Department of Education - Minimum Foundation Program - Formula

## LEVEL 3 Calculation: Legislative Allocations

Total Legislative Allocations = Continuation Pay Raises + Historical Formula Allocation  
+ Mandated Costs in Health Insurance, Retirement, and Fuel

### 1. Continuation Pay Raises

Certified Personnel Pay Raise provided in 2001-2002, 2006-2007, 2007-2008, and 2008-2009 will continue. Non-certified Support Worker Pay Raises provided in 2002-2003, 2006-2007, and 2007-2008 will continue. The funds are based on the calculated per pupil amount times the February 1 student Membership Count.

### 2. Historical Formula Allocation

- Nine School Systems are being provided continuing funding for the 1994 insurance supplement and employee pay raise provided by the legislature in 1997 through 1999: *East Baton Rouge, Iberville, Jefferson, Lafayette, Plaquemines, Pointe Coupee, St. Charles, St. James, and West Feliciana.*
- The balance of the “Hold Harmless” funding was removed from nine school districts over ten years from 2006-2007 to 2016-2017: *Concordia, East Baton Rouge, Evangeline, Iberville, Jefferson, Plaquemines, St. Charles, St. James, nad West Feliciana.* The funds removed is reserved and redistributed to the remaining city, parish or other local public systems or schools.

### 3. Allocation for Mandated Costs in Health Insurance, Retirement, and Fuel

City, parish or other local public school systems or schools shall receive a minimum of \$100 for each student in the prior year February 1 membership to offset these increasing operation costs.



# 19D – 695 Department of Education - Minimum Foundation Program - Formula

**Total State Cost Allocation Per Pupil = State Share Per Pupil of (Level 1 + Level 2 +Level 3 )**

## **LEVEL 4 Calculation: Supplementary Allocations**

### **1. Specific Needs Allocations**

- International Language Associate Salary and Stipend
- Career Development Fund Allocation (CDF)
- High Cost Services Assistance (HCS): students with disabilities
- Supplemental Course Allocation (SCA)
- 2019-20 Certificated and Non-certificated Pay Raises
- 2021-22 Certificated and Non-certificated Pay Raises
- 2022-23 Certificated and Non-certificated Pay Raises (**new**)
- Certificated Mentor Teacher Stipend (**new**)

### **2. Allocations for Other Public Schools**

- Louisiana State University, Southern University, and University of Louisiana at Lafayette Laboratory Schools
- Legacy Type 2 Charter Schools
- Office of Juvenile Justice (OJJ) Schools

### **3. Mid-Year Student Allocations**

Student counts in October and February may result in mid-year allocation adjustments.



# 19D – 695 Department of Education - Minimum Foundation Program - Formula

**Total MFP State Cost Allocation = State Cost Allocation of (Level 1+Level 2+Level 3+Level 4)**

## Formula Calculations for State-Approved Public Schools

### 1. Recovery School District

- State Cost Allocation is based on the final State Cost Allocation per Pupil Amount for the respective city or parish school system multiplied by the February 1 Student Membership Count.
- Local cost allocation is based on eligible projected local revenues for the most recent prior fiscal year from the city or parish school district that had jurisdiction of the school prior to its transfer.

### 2. New Type 2 Charter Schools (Approved after July 1, 2008)

- State and Local Cost Allocation is based on R.S. 17:3995 and utilizes residency of students.

### 3. LSMSA, NOCCA, Thrive Academy, and Special School District (new)

- State Cost Allocation shall be based on the State Cost Allocation per Pupil for the city or parish school system where the attending students reside.
- The Local Cost Allocation Per Pupil shall be funded by the State.
- Where student attendance is from multiple school systems, the LDOE shall determine the local cost allocation based on students reported by the schools.



# 19D – 695 Department of Education - Minimum Foundation Program

## Minimum Foundation Program



TEACHER  
PAY RAISE





# 19D – 695 Department of Education - Minimum Foundation Program

Nationwide, teacher salaries continue to lag behind those of college graduates in other professions, many states are revisiting efforts to provide salary increases.

## State Efforts to Increase Teacher Salaries

Twenty-five states have enacted or proposed legislation to increase teacher compensation since January 2021. Ten of those states have a statewide teacher salary schedule; eight have minimum teacher salary requirements; and seven have neither a statewide teacher salary nor minimum salary requirements.

## Recently proposed legislation to increase teacher pay:

- [Mississippi House Bill 530](#) would create the Strategically Accelerating the Recruitment and Retention of Teachers Act of 2022, which revises the minimum teacher salary scale by increasing the minimum salary (\$43,000 for a teacher with a bachelor's degree and no years of experience).
- [Oklahoma House Bill 2692](#) would create a pilot program to support advanced roles for teachers and school leaders, including a requirement to provide increased compensation for teachers who demonstrate advanced roles.
- [Missouri House Bill 1770](#) would allow school districts to create a differentiated teacher salary schedule to increase compensation to recruit and retain teachers in hard-to-staff subject areas or hard-to-staff schools.
- [New Mexico Senate Bill 1](#) would increase the minimum salary by \$10,000 for licensed teachers.
- [Virginia House Bill 535](#) would require public school teachers to be compensated at a rate at or above the national average and state funding to be provided in a sum sufficient to fund a 4.5% annual increase for public school teacher salaries.



# 19D – 695 Department of Education - Minimum Foundation Program

## Salary Increases in SREB States

Teacher pay increases enacted by SREB state legislatures in the past four years

**2019-20**

|                |   |
|----------------|---|
| Alabama        | 4%  |
| Arkansas       | \$1,000   |
| Delaware       | 2%  |
| Florida        | \$2,000<br>(Florida Education Finance Program funds provided sufficient for such an increase; actual salary amounts determined locally via collective bargaining) |
| Georgia        | \$3,000<br>(for employees funded through state Quality Basic Education formula)   |
| Louisiana      | \$1,000   |
| Mississippi    | \$1,500   |
| Oklahoma       | \$1,220<br>(either across-the-board or average raise in a district)   |
| South Carolina | 4% to 10.6%   |
| Tennessee      | 2.5%<br>(Basic Education Program funds provided sufficient for such an increase; allocations determined locally, does not apply to non-BEP funded positions)      |
| Virginia       | 5%<br>(3% raise took effect 7/1/2020; additional 2% as of 9/1/2020)   |
| West Virginia  | 5% average  |

Note: LA teacher pay raise for FY22 was \$800/\$400, and for FY23 recommended is \$1,500/\$750 for certificated/non-certificated respectively. FY23 increase amount is \$148.4 m. SGF.

Source: Southern Regional Education Board Policy Brief as of September 2020



# 19D – 695 Department of Education - Minimum Foundation Program

## 2018-19

|                |  |
|----------------|--|
| Alabama        | 2.5%   |
| North Carolina | 6.5% average   |
| Oklahoma       | 15.8% to 18.3%   |
| Tennessee      | 2%<br>(BEP funds provided sufficient for such an increase; allocations determined locally, does not apply to non-BEP funded positions) |
| West Virginia  | 5% average   |

## 2017-18

|                |  |
|----------------|--|
| Georgia        | 2%<br>(for employees funded through state QBE formula)   |
| North Carolina | 10%<br>average over the biennium (2017-19)   |
| Tennessee      | 4%<br>(BEP funds provided sufficient for such an increase; allocations determined locally, does not apply to non-BEP funded positions) |

## 2016-17

|                |  |
|----------------|--|
| Alabama        | 4%<br>(for teachers who earn less than \$75,000 annually; 2% for teachers who earn more than \$75,000 annually)                        |
| North Carolina | 4.7% average   |
| Tennessee      | 4%<br>(BEP funds provided sufficient for such an increase; allocations determined locally, does not apply to non-BEP funded positions) |

Source: Southern Regional Education Board Policy Brief as of September 2020



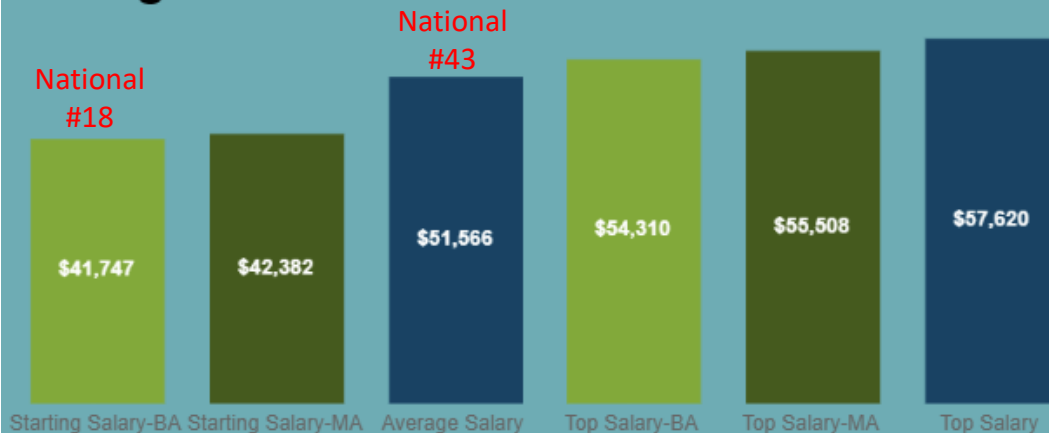
# 19D – 695 Department of Education – Minimum Foundation Program

## 2019-2020 Teacher Salaries in Louisiana

Louisiana's average starting bachelor's salary is above the regional average.

Cost of Living Index **93.20%**

### Average Annual Gross Teacher Salaries



The teacher total compensation penalty was 10.2% nationwide in 2019

**Teacher Wage Penalty:  
Not Available**

Source: Economic  
Policy Institute

### State Minimum Salary Schedule

- Bachelor's Degree
- Master's Degree

Louisiana is one of four SREB states without a legislated teacher salary schedule.

MS: \$46,843  
FL: \$49,102  
WV: \$50,238  
AR: \$50,456  
LA: \$51,566

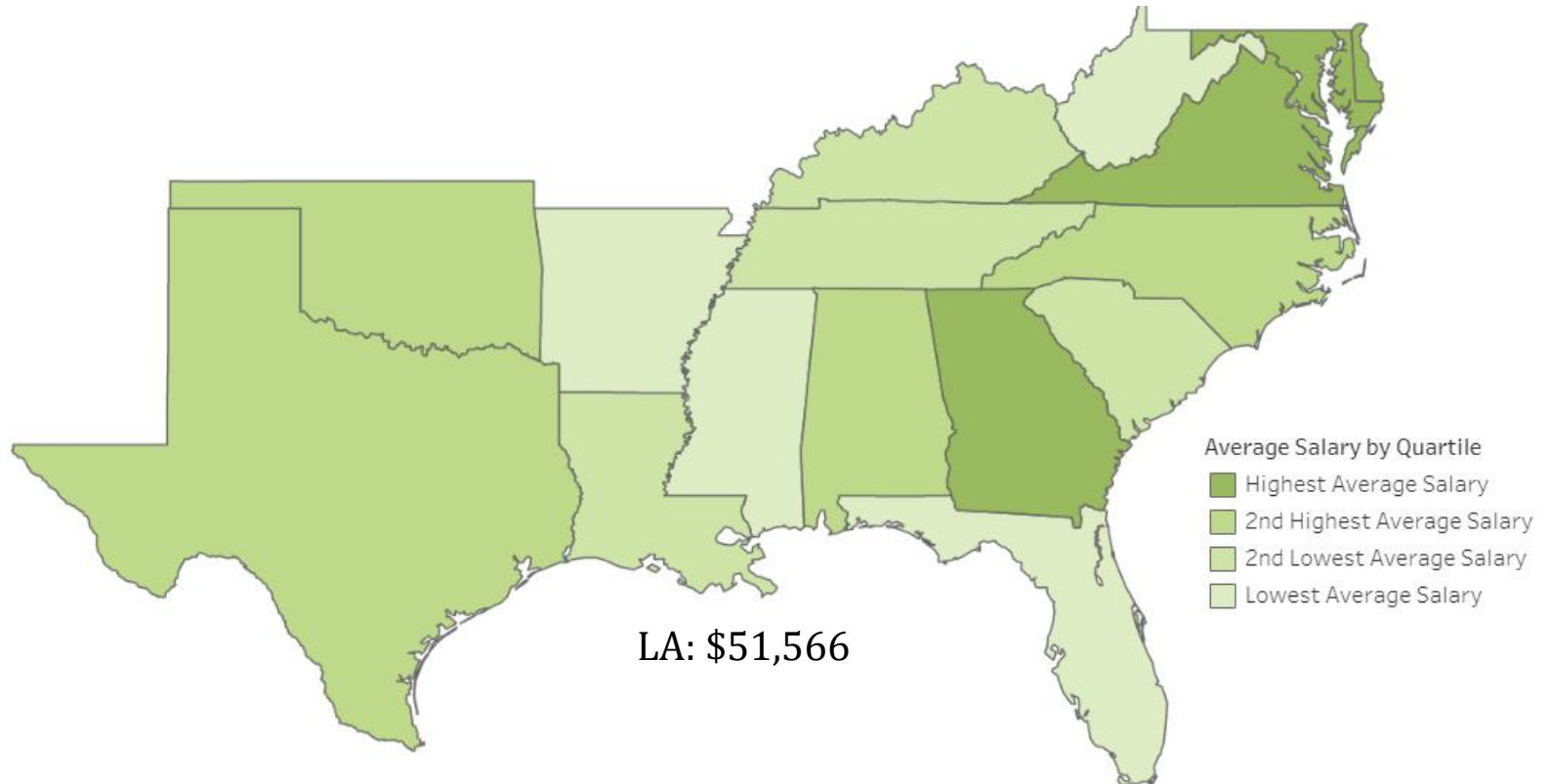
Louisiana has the fifth lowest minimum teacher salary in the southern region.



# 19D – 695 Department of Education – Minimum Foundation Program

## Teacher Salaries, 2019-2020

*In the South, the average teacher salary is 16% lower than the national average.*



|                  | Cost of Living Index | Average Overall Salary | Average Starting Salary | Average Top Salary |
|------------------|----------------------|------------------------|-------------------------|--------------------|
| Regional Average | 93.2%                | \$39,754               | \$55,205                | \$68,599           |
| National Average | 100.0%               | \$41,163               | \$64,133                | \$75,913           |

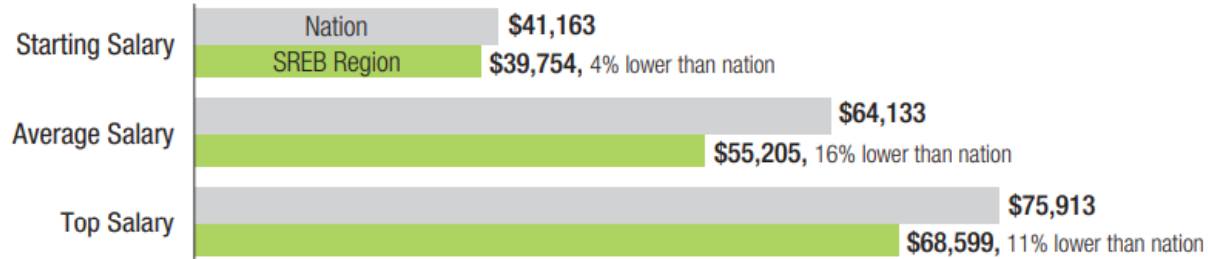
Source: SREB Teacher Compensation Dashboard



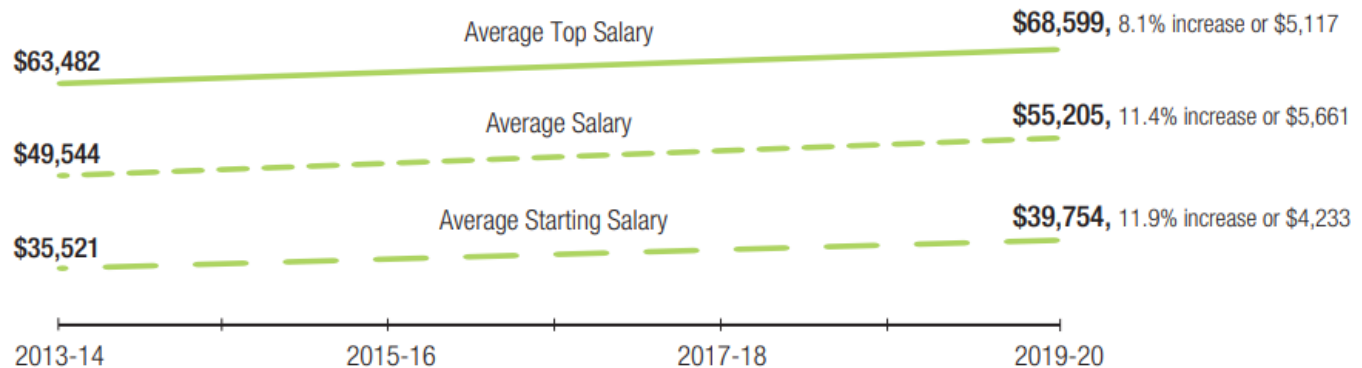
# 19D – 695 Department of Education – Minimum Foundation Program

AL  
AR  
DE  
FL  
GA  
KY  
LA  
MD  
MS  
NC  
OK  
SC  
TN  
TX  
VA  
WV

## Average Salaries, 2019-20



## Salary Changes, 2013 to 2020 SREB Region



Source: SREB report - Teacher Compensation in SREB States as of March 2022



# 19D – 695 Department of Education - Minimum Foundation Program

## Minimum Foundation Program

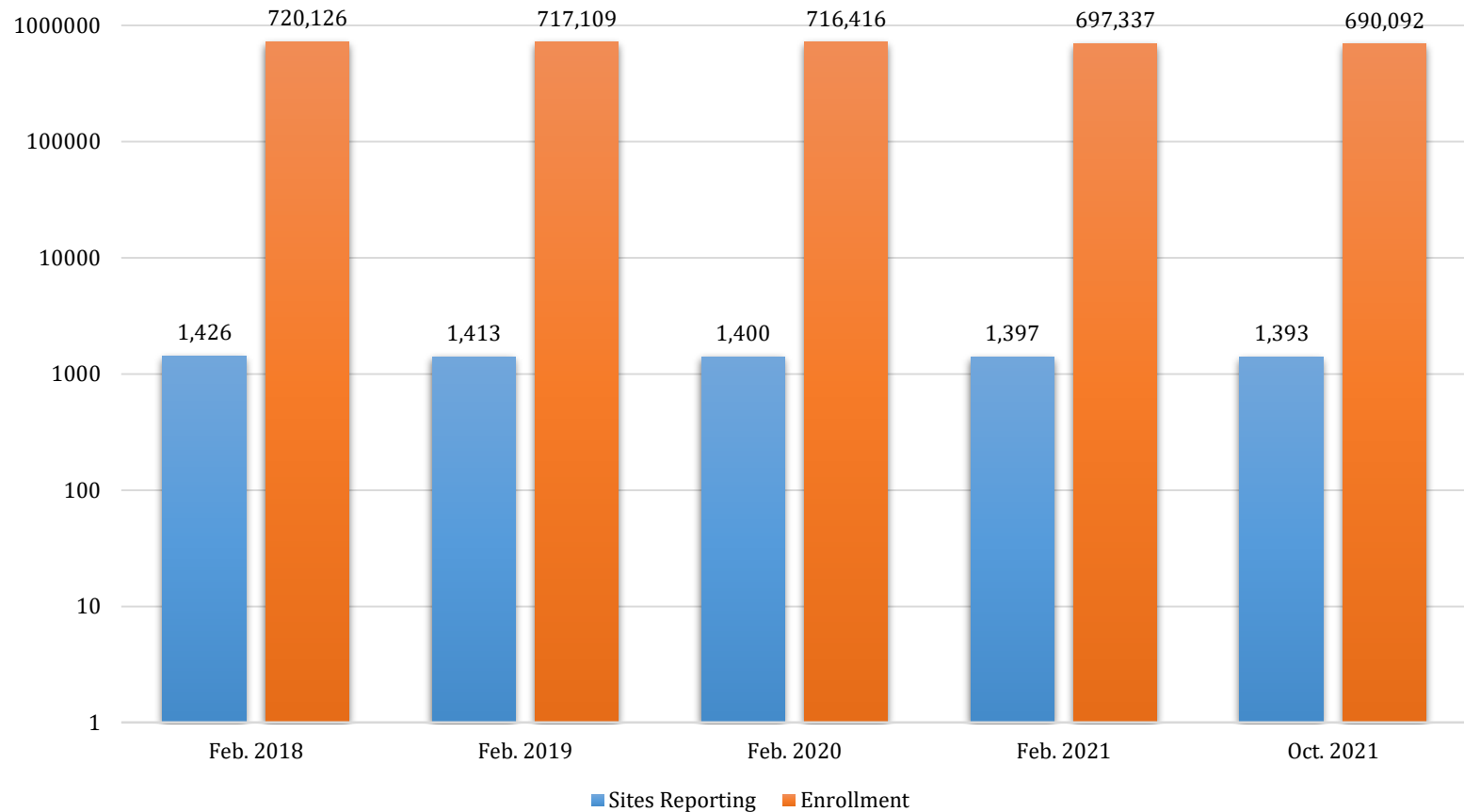


## RECENT STATISTICS



# 19D – 695 Department of Education – Minimum Foundation Program

## STUDENT ENROLLMENT & SITES REPORTING



Note: Change of Student Enrollment from Feb. 2018 to Oct. 2021 is (-4%), the change of Sites Reporting is (-2%) at the same period.

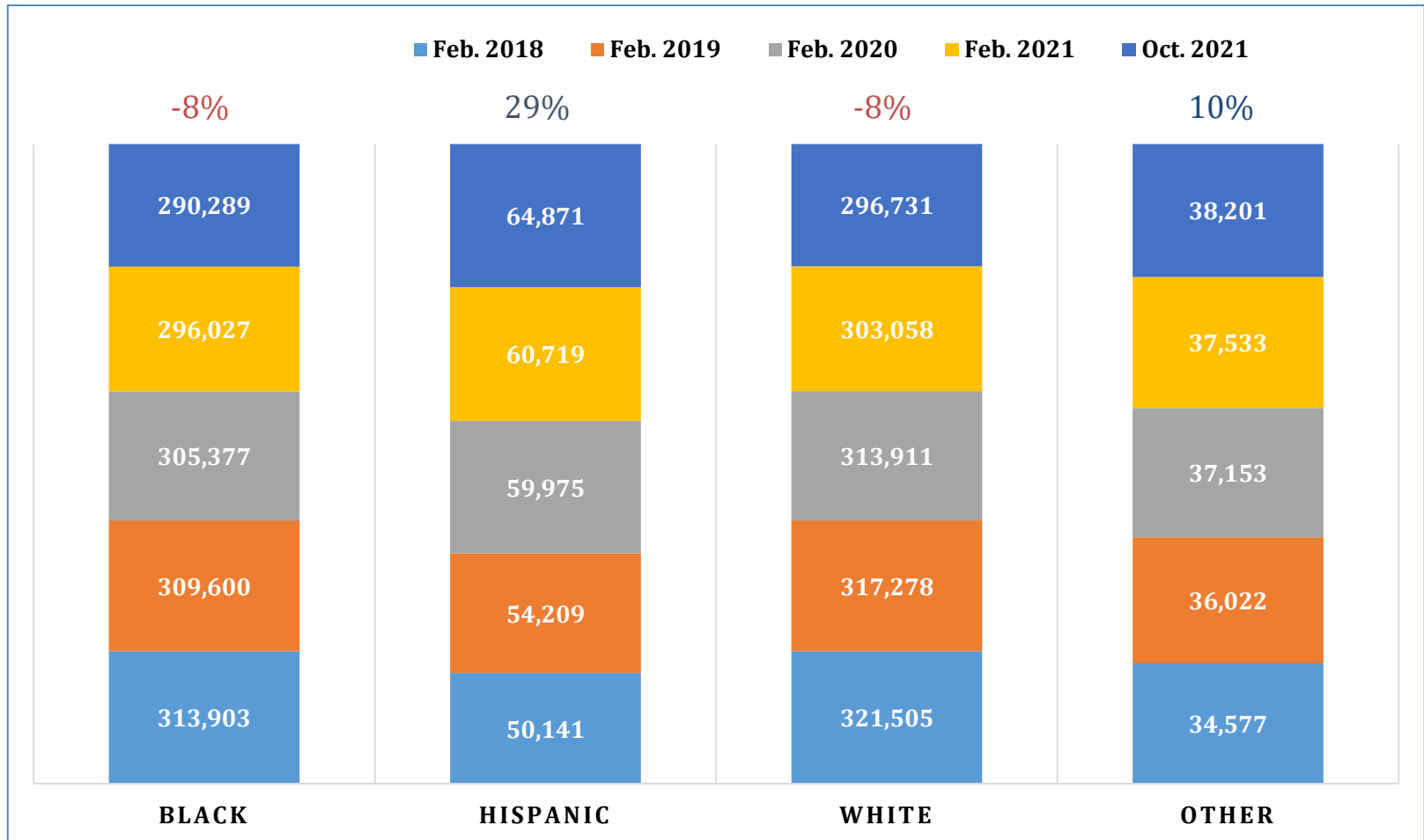
Source: Louisiana Department of Education





# 19D – 695 Department of Education – Minimum Foundation Program

## STUDENTS by RACE/ETHNICITY



Source: Louisiana Department of Education

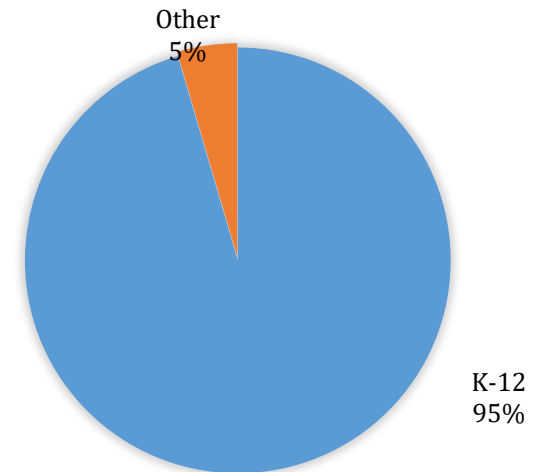
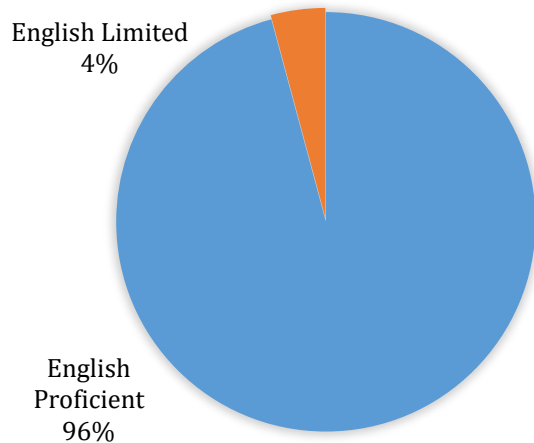
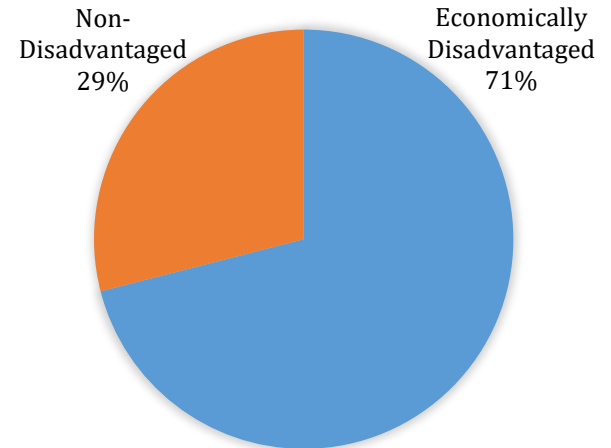
Note: Percentage of Changes marked are from Feb. 2018 to Oct. 2021.



# 19D – 695 Department of Education – Minimum Foundation Program

Oct. 2021

## OTHER STATISTICS for STUDENTS

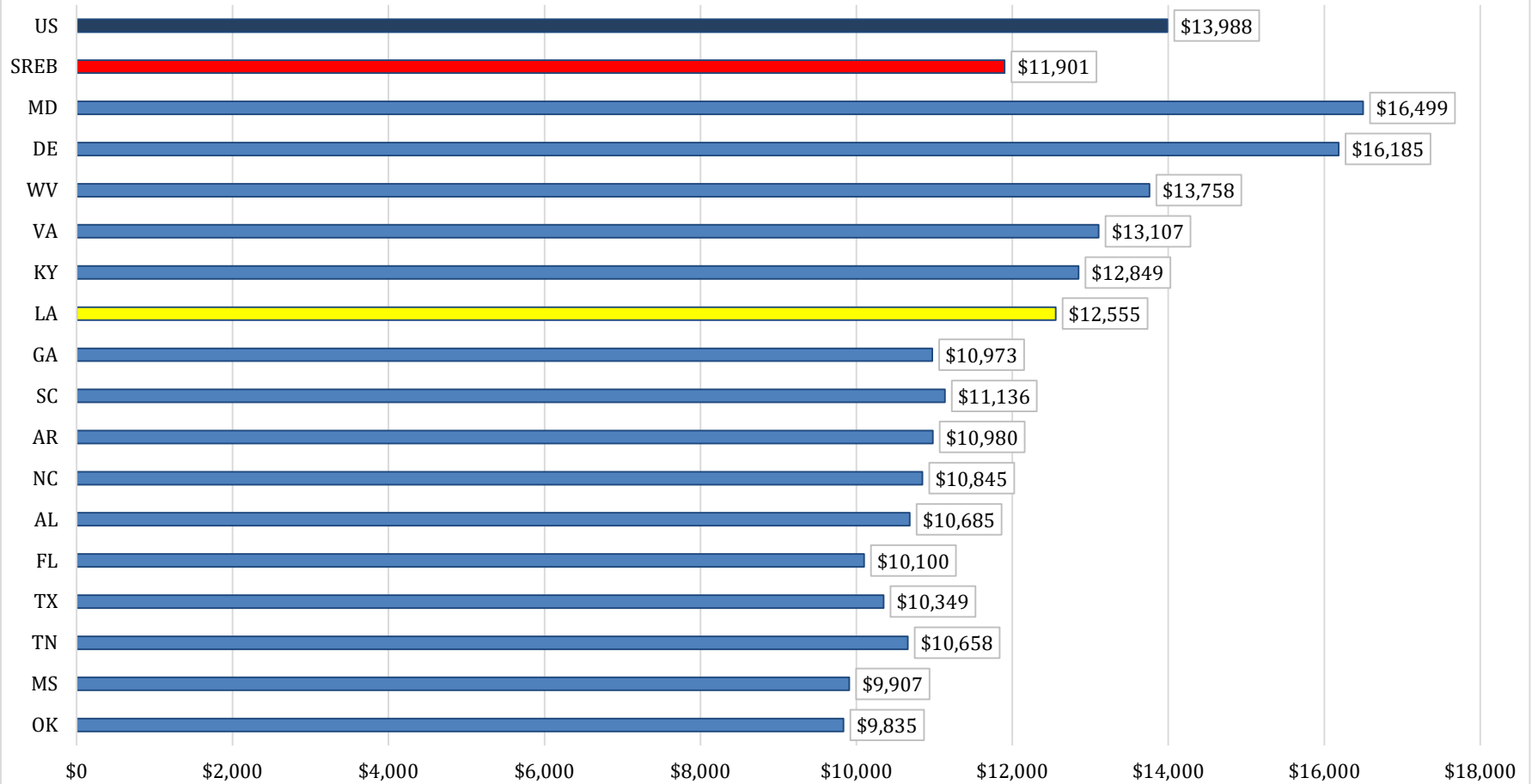


Note: Comparing to Feb. 2018, no change on ratios for Gender, K-12 and English Proficiency categories. The percentage of Economically Disadvantaged students increased by 2%.



# 19D – 695 Department of Education – Minimum Foundation Program

## SREB Public School Expenditures Per Student Fall Enrollment 2019-20

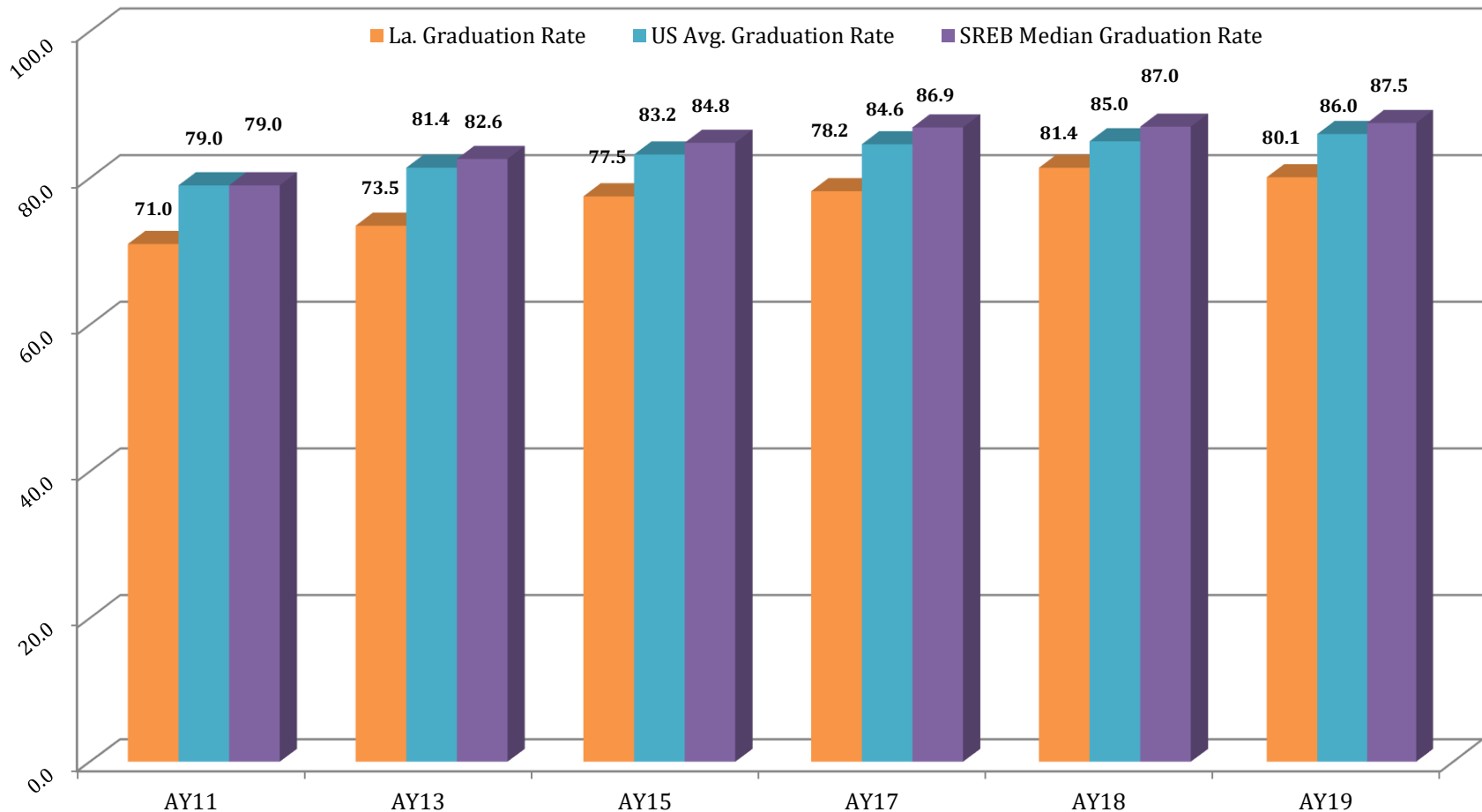


Source: National Education Association "Ranking of the States 2020 and Estimate of School Statistics 2021" as of April 2021



# 19D – 695 Department of Education – Minimum Foundation Program

## Public High School Graduation Rate – AY2011 to AY2019



Source: U.S. Dept. of Education. National Center for Education Statistics.

Note: Data from the La. Department of Education indicated a public high school graduation rate of 80.1% for the class of 2019, a 1.3% decrease from the class of 2018.



## 19D - 697 Department of Education – Nonpublic Educational Assistance

### Non-Public Educational Assistance





# 19D - 697 Department of Education – Nonpublic Educational Assistance

**Mission** - To provide funds to benefit approved nonpublic schools.

## **Non Public Educational Assistance Programs**

**Required Services:** Reimburse nondiscriminatory state approved nonpublic schools for the costs incurred by each school during the preceding school year for maintaining records, completing and filing reports and providing required education-related data.

**School Lunch Salary Supplement:** Provides a cash supplement for nonpublic school lunchroom employees at eligible schools.

**Textbook Administration:** Provides state funds for the administrative costs incurred by public school systems that order and distribute school books and other materials of instruction to the eligible nonpublic schools.

**Textbooks:** Provides state funds for the purchase of books and other materials of instruction for eligible nonpublic schools.



# 19D - 697 Department of Education – Nonpublic Educational Assistance Changes in Funding since FY15

**Total Budget by Fiscal Year and Means of Finance  
(in \$ millions)**

Change from FY15 to FY23 is -21%.  
Change from FY15 to FY21 is -22%.

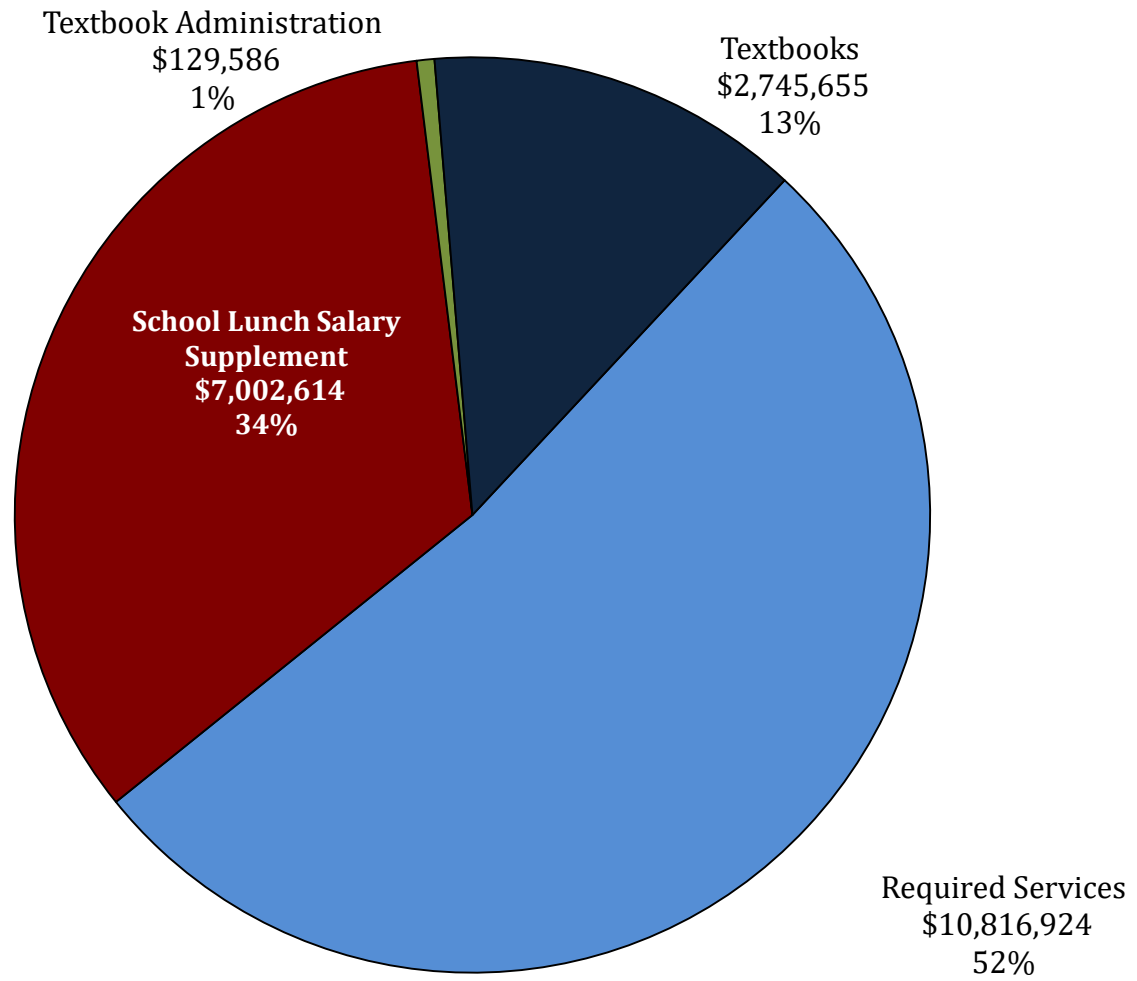




# 19D - 697 Department of Education – Nonpublic Educational Assistance

**Total FY23  
Recommended:  
\$20,694,779 SGF**

(No Change from FY22 EOB)







# 19D - 697 Department of Education – Nonpublic Educational Assistance Categorical Expenditures FY21, FY22, and FY23

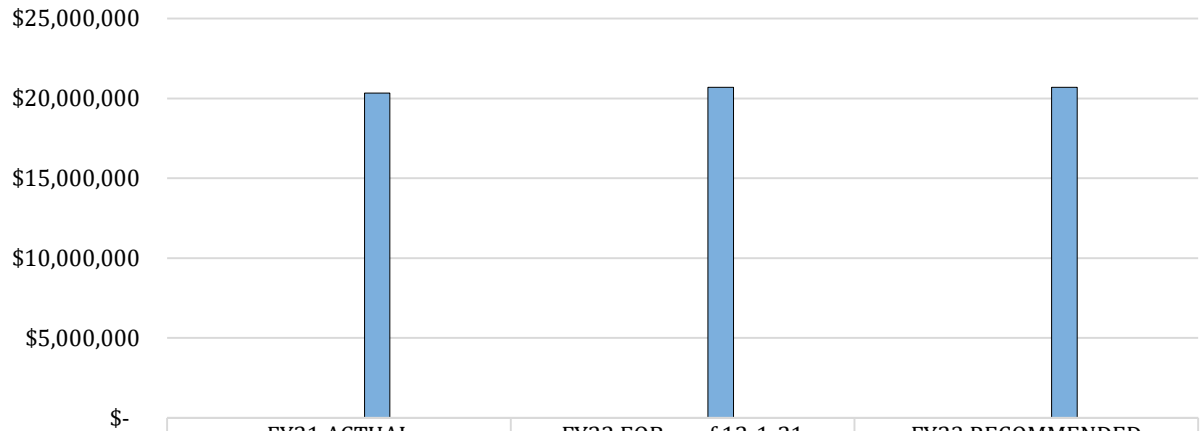
For FY23 Recommended, the largest Expenditure Category is Other Charges, which makes up 100 percent of Total Expenditures.

The Other Charges category include expenditures to partially reimburse approved non-public schools for the costs incurred by each school during the preceding school year for providing school services, maintaining records, and completing and filing reports required by law, regulation, or a requirement of a state department, state agency, or local school board, textbooks, and school lunch salary supplement for lunchroom workers.

FY21 Total  
\$20.3 m.

FY22 Total  
\$20.7 m.

FY23 Total  
\$20.7 m.



## Personal Services

## Operating Expenses

## Professional Services

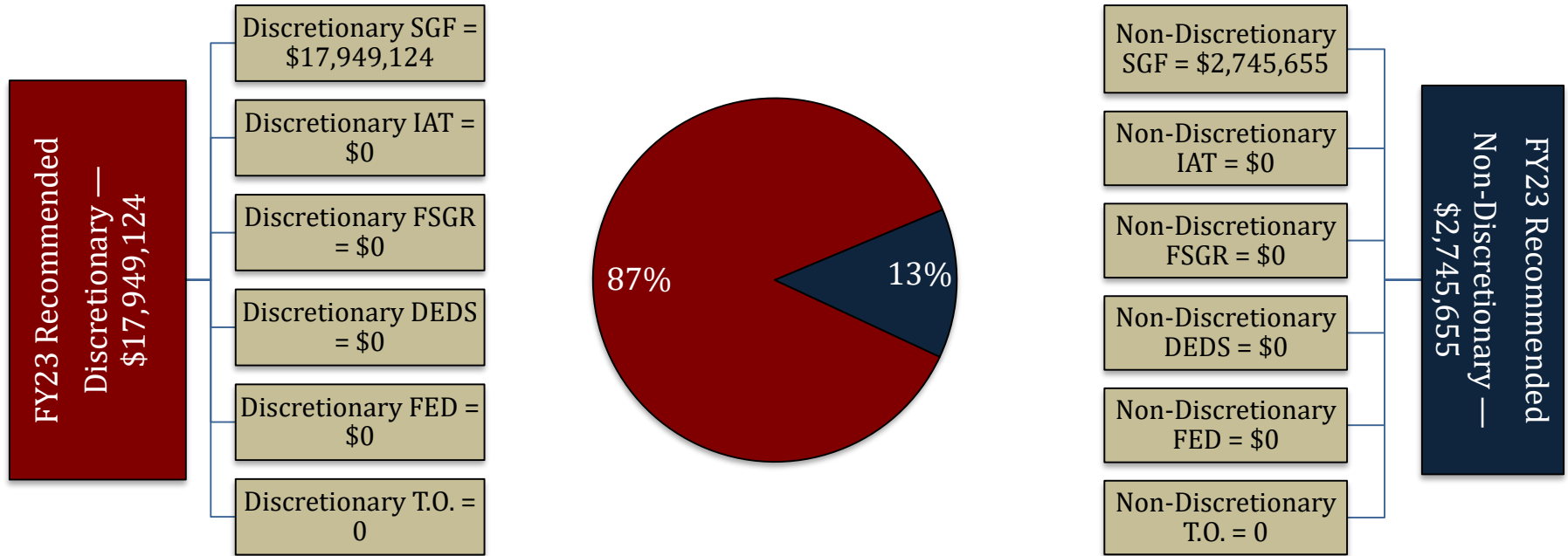
## Other Charges

## Acquisitions and Major Repairs

|                       | FY21 ACTUAL  | FY22 EOB as of 12-1-21 | FY23 RECOMMENDED |
|-----------------------|--------------|------------------------|------------------|
| Salaries              | \$-          | \$-                    | \$-              |
| Other Compensation    | \$-          | \$-                    | \$-              |
| Related Benefits      | \$-          | \$-                    | \$-              |
| Travel                | \$-          | \$-                    | \$-              |
| Operating Services    | \$-          | \$-                    | \$-              |
| Supplies              | \$-          | \$-                    | \$-              |
| Professional Services | \$-          | \$-                    | \$-              |
| Other Charges         | \$20,336,117 | \$20,694,779           | \$20,694,779     |
| Debt Service          | \$-          | \$-                    | \$-              |
| Interagency Transfers | \$-          | \$-                    | \$-              |
| Acquisitions          | \$-          | \$-                    | \$-              |
| Major Repairs         | \$-          | \$-                    | \$-              |



# 19D - 697 Department of Education – Nonpublic Educational Assistance FY23 Discretionary/Non-Discretionary Comparison



| Total Discretionary Funding by Office |                         |             |
|---------------------------------------|-------------------------|-------------|
| State Activities                      | \$ 383,007,071          | 10%         |
| Subgrantee Assistance                 | \$ 3,428,887,995        | 87%         |
| Recovery School District              | \$ 121,045,031          | 3%          |
| Minimum Foundation Program            | \$ -                    | 0%          |
| Nonpublic Educational Assistance      | \$ 17,949,124           | 0%          |
| <b>Total Discretionary</b>            | <b>\$ 3,950,889,221</b> | <b>100%</b> |

| Total Non-Discretionary Funding by Type |                     |             |
|---|---------------------|-------------|
| Needed for Debt Service                 | \$ -                | 0.00%       |
| Constitutional Requirements             | \$ 2,745,655        | 100.00%     |
| Statutory Requirements                  | \$ -                | 0.00%       |
| Unavoidable Obligations                 | \$ -                | 0.00%       |
| <b>Total Non-Discretionary</b>          | <b>\$ 2,745,655</b> | <b>100%</b> |

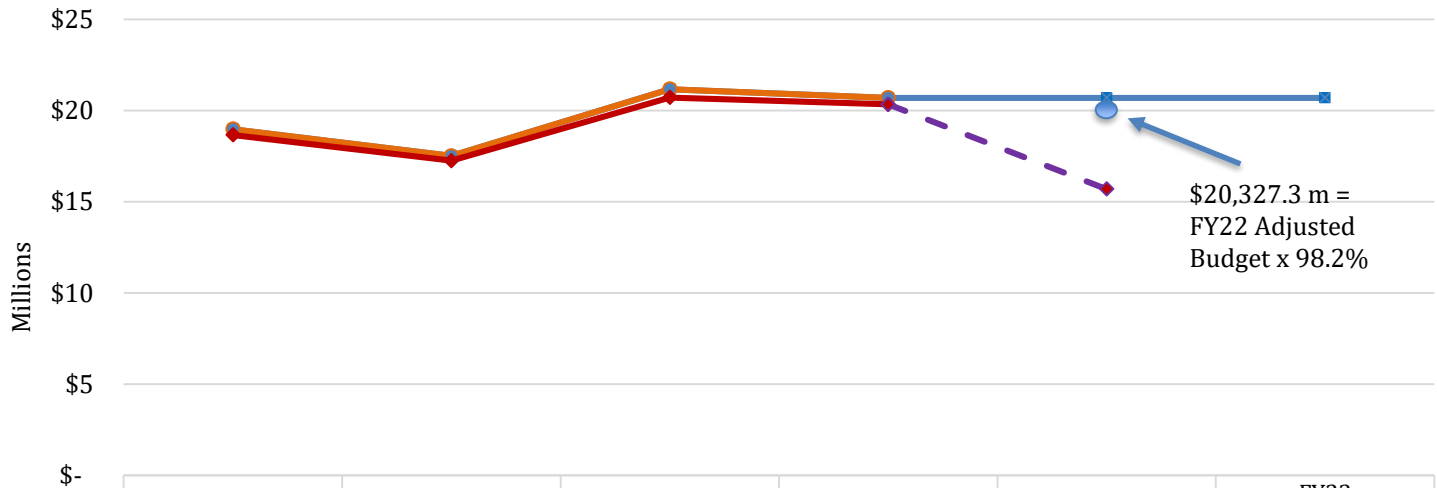


# 19D - 697 Department of Education – Nonpublic Educational Assistance Enacted & FYE Budget vs. Actual Expenditures FY18 to FY21

**FYE Budget = “Fiscal Year End” Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY22, it is as of January.

**FY22 Known  
Supplemental Needs:  
\$0**

**FY21 General Fund  
Reversions:  
\$358,662**



|                        | FY18         | FY19         | FY20         | FY21         | FY22 thru Jan. | FY23 Recommended |
|------------------------|--------------|--------------|--------------|--------------|----------------|------------------|
| Enacted Budget         | \$18,971,841 | \$17,511,216 | \$21,170,559 | \$20,694,779 | \$20,694,779   | \$20,694,779     |
| FYE Budget             | \$18,971,841 | \$17,511,216 | \$21,170,559 | \$20,694,779 |                |                  |
| Actual Expenditures    | \$18,658,944 | \$17,242,567 | \$20,707,665 | \$20,336,117 |                |                  |
| FY22 Expenditure Trend |              |              |              | \$20,336,117 | \$15,693,777   |                  |

## Monthly Budget Activity

|        | FY22 Adjusted Budget | FY22 Aggregate Expenditures | Remaining Budget Authority | Percent Expended To Date |
|--------|----------------------|-----------------------------|----------------------------|--------------------------|
| Jul-21 | \$ 20,694,779        | \$ -                        | \$ 20,694,779              | 0.0%                     |
| Aug-21 | \$ 20,694,779        | \$ -                        | \$ 20,694,779              | 0.0%                     |
| Sep-21 | \$ 20,694,779        | \$ -                        | \$ 20,694,779              | 0.0%                     |
| Oct-21 | \$ 20,694,779        | \$ -                        | \$ 20,694,779              | 0.0%                     |
| Nov-21 | \$ 20,694,779        | \$ -                        | \$ 20,694,779              | 0.0%                     |
| Dec-21 | \$ 20,694,779        | \$ 9,122,136                | \$ 11,572,643              | 44.1%                    |
| Jan-22 | \$ 20,694,779        | \$ 9,154,703                | \$ 11,540,076              | 44.2%                    |

## Monthly Budget Activity

|  | FY22 Adjusted Budget | FY22 Aggregate Expenditures | Remaining Budget Authority | Percent Expended To Date |
|--|----------------------|-----------------------------|----------------------------|--------------------------|
| <i>(Trend based on average monthly expenditures to date)</i> |                      |                             |                            |                          |
| Feb-22   | \$ 20,694,779        | \$ 10,462,518               | \$ 10,232,261              | 50.6%                    |
| Mar-22   | \$ 20,694,779        | \$ 11,770,332               | \$ 8,924,447               | 56.9%                    |
| Apr-22   | \$ 20,694,779        | \$ 13,078,147               | \$ 7,616,632               | 63.2%                    |
| May-22   | \$ 20,694,779        | \$ 14,385,962               | \$ 6,308,817               | 69.5%                    |
| Jun-22   | \$ 20,694,779        | \$ 15,693,777               | \$ 5,001,002               | 75.8%                    |

Historical Year End Average

98.2%